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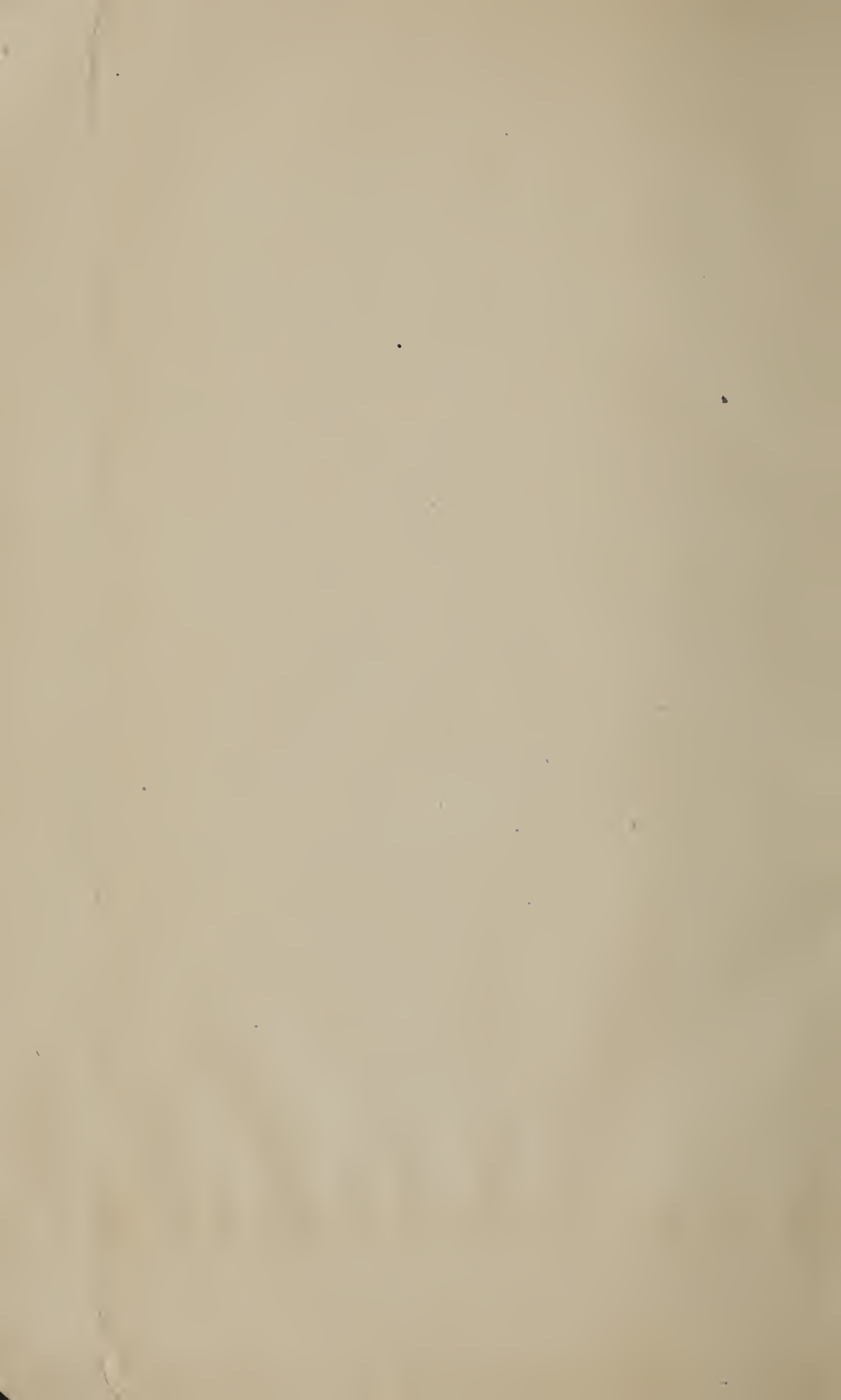
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U. S. DEPARTMENT OF AGRICULTURE
FOREST SERVICE
GIFFORD PINCHOT, Forester

THE GREEN BOOK

INSTRUCTIONS AND RECORD
FOR OFFICIAL ACCOUNTS

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Issued October 30, 1907.

U. S. DEPARTMENT OF AGRICULTURE,
FOREST SERVICE.

GIFFORD PINCHOT, FORESTER.

THE GREEN BOOK.

INSTRUCTIONS RELATING TO SALARIES, TRAVEL
AND FIELD EXPENSES, COST KEEPING, PROP-
ERTY ACCOUNTABILITY, AND THE PREPA-
RATION OF ACCOUNTS IN ACCORDANCE
WITH THE FISCAL REGULATIONS.



WASHINGTON : GOVERNMENT PRINTING OFFICE.

1907,

U. S. DEPARTMENT OF AGRICULTURE,
FOREST SERVICE,
OFFICE OF THE FORESTER,
Washington, D. C., October 1, 1907.

The following instructions concerning appointments, authorizations, official expenditures, the preparation of vouchers, cost keeping, and the handling of Government property are to assist Forest officers and other members of the Service in determining what expenses may be incurred under the fiscal regulations of the Department of Agriculture, and how accounts should be rendered.

A copy of the fiscal regulations and of these instructions should be in the hands of every member of the Service. Thorough familiarity with them can not be too strongly urged upon Forest officers and others who have a great deal of Government business to transact.

Gifford Pinchot.

Forester.

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THE GREEN BOOK.

APPOINTMENTS.

Sec. 1. Provisions of an appointment.—A person to become a member of the Forest Service must receive an appointment, from the Secretary or Acting Secretary of Agriculture, which will give the official title of the appointee, and the date he will enter upon duty and begin to draw pay.

Sec. 2. Appointment in advance.—All changes in appointment are made by the Secretary of Agriculture upon the recommendation of the Forester. They will not be back-dated or made retroactive, hence request of the Forester for a new appointment, furlough, restoration, or separation from Service must be made in time for mail to reach the Forester, or in an emergency by wire.

Sec. 3. Oath of office.—Every new appointee must execute and send to the fiscal agent an oath of office and personal statement sheet before any payment of salary or an expense account can be made. When practicable the oath should be taken before entering upon duty; if the appointment be upon the statutory roll this is obligatory. The oath may be taken before a notary public or other officer possessing a seal who is duly qualified to administer oaths, the expense to be borne by the appointee.

Sec. 4. Temporary assistants not formally appointed.—Officials in charge of field parties may, if properly authorized, employ laborers, cooks, drivers, and other minor assistants for service in the field during an entire field season.

Sec. 5. Outside employment.—No person drawing salary from any other branch of the Federal Government can be paid for services rendered the Forest Service, neither can a person in the Service accept private employment, except with the written permission of the Secretary of Agriculture obtained through the Forester.

Sec. 6. Termination of employment.—On the death of an employee, salary to and including the entire day on which the death occurred will be paid to the legal representative of the deceased. When an employee's connection with the Department is severed by resignation or dismissal, his salary will be computed to cover the date on which such resignation or dismissal

takes effect, unless same falls on the last day of a 31-day month, in which event the 30th will be the final day of payment.—[Par. 65, Fiscal Reg.]

Sec. 7. Furloughs.—A furlough will not be granted at any one time for a greater period than three months. Should urgent necessity require, at the expiration of three months, a greater length of time, a request for an extension of furlough should be forwarded to this office for action of the Secretary.

Sec. 8. Final settlements.—Upon separation from service, final payment of either salary or expense account will not be made until all property with which the member is charged has been returned to the property clerk or transferred to some other member in the field, and all unused transportation requests returned to the fiscal agent.

SALARIES.

Sec. 9. Salary of per diem employees.—Unless the appointment specifies "for days actually employed," per diem employees permanently appointed will receive pay, without rendering service, for legal holidays, January 1, February 22, May 30, July 4, Labor Day (the first Monday in September), Thanksgiving Day, and December 25. Temporary per diem employees will not be paid unless services are actually rendered.

Sec. 10. Sunday or holiday on National Forests.—No deductions in the pay of rangers or other officers of the Forest Service receiving compensation at a monthly or yearly rate will be made merely on the ground that no work was performed on these days. If the best interests of the Forest will not suffer from the absence of a ranger from his district on any particular Sunday or holiday, he may be permitted to omit his regular duties or leave the Forest for that day if he so desires, and his pay vouchers may be certified without deduction. On the other hand, if the best interests of the Forest demand that he be in his district and on active duty on any particular Sunday or holiday, and if he refuses to work or leaves his district under these circumstances, certification for such days should be withheld.

Sec. 11. Computation of salary.—(a) "When an employee serves from the 1st to the 15th, inclusive, of a thirty-one-day month, and then resigns, he is entitled to fifteen-thirtieths of one-twelfth of his annual compensation.

(b) "When an employee serves from the 1st to the 15th, inclusive, of a thirty-one-day month, and then dies, his legal representatives are entitled to fifteen-thirtieths of one-twelfth of his annual compensation.

(c) "When an employee is absent without authority one day in a thirty-one-day month, he is entitled to twenty-nine thirtieths of one-twelfth of his annual compensation, one-thirtieth of one-

twelfth of his annual compensation being deducted for his unauthorized absence.

(d) "When an employee serves from the 1st to the 15th of a thirty-one-day month, and is then granted a furlough without pay until the 31st of said month, he is entitled to fourteen-thirtieths of one-twelfth of his annual compensation, sixteen-thirtieths of one-twelfth of his annual compensation being deducted on account of his absence without pay.

(e) "When an employee is absent without authority two days in February, he is entitled to twenty-eight thirtieths of one-twelfth of his annual compensation, two-thirtieths of one-twelfth of his annual compensation being deducted on account of his unauthorized absence.

(f) "When an employee serves from the 1st to the 15th, inclusive, of February, and is granted leave without pay until the 28th of February, he is entitled to seventeen-thirtieths of one-twelfth of his annual compensation, thirteen-thirtieths of one-twelfth of his annual compensation being deducted on account of his absence without pay.

(g) "Persons employed at an annual rate of salary and serving continuously in the same position the whole calendar month are entitled to one-twelfth of the annual salary, regardless of the number of days in the month; when at a monthly rate, under the same conditions, they are entitled to the full month's salary.

(h) "Persons not serving continuously in the same position during the whole calendar month are entitled to one-thirtieth of the monthly compensation for each day's service, regardless of the number of days in the month: *Provided*, That in no case shall the payments to any number of persons in the same position during a calendar month exceed the monthly compensation of such a position.

(i) "For each day's absence without pay, whether occurring during a full or fractional part of a month's service, there shall be deducted one-thirtieth of a month's compensation, regardless of the number of days in the month. Where persons are absent without pay an entire calendar month no payment for such month shall be made.—(Comp. Dec.)

SALARY TABLES.

Sec. 12. Compensation per day and month.—The amount due at an annual or monthly rate must be ascertained from the Government Salary Tables.

Days and months.	\$300.	\$360.	\$400.	\$480.	\$500.	\$560.
1.....	\$0.83	\$1.00	\$1.11	\$1.33	\$1.39	\$1.56
2.....	1.67	2.00	2.22	2.67	2.78	3.11
3.....	2.50	3.00	3.33	4.00	4.17	4.67
4.....	3.33	4.00	4.44	5.33	5.56	6.22
5.....	4.17	5.00	5.56	6.67	6.94	7.78
6.....	5.00	6.00	6.67	8.00	8.33	9.33
7.....	5.83	7.00	7.78	9.33	9.72	10.89
8.....	6.67	8.00	8.89	10.67	11.11	12.44
9.....	7.50	9.00	10.00	12.00	12.50	14.00
10.....	8.33	10.00	11.11	13.33	13.89	15.56
11.....	9.17	11.00	12.22	14.67	15.28	17.11
12.....	10.00	12.00	13.33	16.00	16.67	18.67
13.....	10.83	13.00	14.44	17.33	18.06	20.22
14.....	11.67	14.00	15.56	18.67	19.44	21.78
15.....	12.50	15.00	16.67	20.00	20.83	23.33
16.....	13.33	16.00	17.78	21.33	22.22	24.89
17.....	14.17	17.00	18.89	22.67	23.61	26.44
18.....	15.00	18.00	20.00	24.00	25.00	28.00
19.....	15.83	19.00	21.11	25.33	26.39	29.56
20.....	16.67	20.00	22.22	26.67	27.78	31.11
21.....	17.50	21.00	23.33	28.00	29.17	32.67
22.....	18.33	22.00	24.44	29.33	30.56	34.22
23.....	19.17	23.00	25.56	30.67	31.94	35.78
24.....	20.00	24.00	26.67	32.00	33.33	37.33
25.....	20.83	25.00	27.78	33.33	34.72	38.89
26.....	21.67	26.00	28.89	34.67	36.11	40.44
27.....	22.50	27.00	30.00	36.00	37.50	42.00
28.....	23.33	28.00	31.11	37.33	38.89	43.56
29.....	24.17	29.00	32.22	38.67	40.28	45.11
30.....	25.00	30.00	33.33	40.00	41.67	46.67
Jan.....	25.00	30.00	33.33	40.00	41.66	46.66
Feb.....	25.00	30.00	33.33	40.00	41.67	46.67
Mar.....	25.00	30.00	33.34	40.00	41.67	46.67
Apr.....	25.00	30.00	33.33	40.00	41.66	46.66
May.....	25.00	30.00	33.33	40.00	41.67	46.67
June.....	25.00	30.00	33.34	40.00	41.67	46.67
July.....	25.00	30.00	33.33	40.00	41.66	46.66
Aug.....	25.00	30.00	33.33	40.00	41.67	46.67
Sept.....	25.00	30.00	33.34	40.00	41.67	46.67
Oct.....	25.00	30.00	33.33	40.00	41.66	46.66
Nov.....	25.00	30.00	33.33	40.00	41.67	46.67
Dec.....	25.00	30.00	33.34	40.00	41.67	46.67

Days and months.	\$600.	\$700.	\$720.	\$750.	\$800.	\$840.
1.....	\$1.67	\$1.94	\$2.00	\$2.08	\$2.22	\$2.33
2.....	3.33	3.89	4.00	4.17	4.44	4.67
3.....	5.00	5.83	6.00	6.25	6.67	7.00
4.....	6.67	7.78	8.00	8.33	8.89	9.33
5.....	8.33	9.72	10.00	10.42	11.11	11.67
6.....	10.00	11.67	12.00	12.50	13.33	14.00
7.....	11.67	13.61	14.00	14.58	15.56	16.33
8.....	13.33	15.56	16.00	16.67	17.78	18.67
9.....	15.00	17.50	18.00	18.75	20.00	21.00
10.....	16.67	19.44	20.00	20.83	22.22	23.33
11.....	18.33	21.39	22.00	22.92	24.44	25.67
12.....	20.00	23.33	24.00	25.00	26.67	28.00
13.....	21.67	25.28	26.00	27.08	28.89	30.33
14.....	23.33	27.22	28.00	29.17	31.11	32.67
15.....	25.00	29.17	30.00	31.25	33.33	35.00
16.....	26.67	31.11	32.00	33.33	35.56	37.33
17.....	28.33	33.06	34.00	35.42	37.78	39.67
18.....	30.00	35.00	36.00	37.50	40.00	42.00
19.....	31.67	36.94	38.00	39.58	42.22	44.33
20.....	33.33	38.89	40.00	41.67	44.44	46.67
21.....	35.00	40.83	42.00	43.75	46.67	49.00
22.....	36.67	42.78	44.00	45.83	48.89	51.33
23.....	38.33	44.72	46.00	47.92	51.11	53.67
24.....	40.00	46.67	48.00	50.00	53.33	56.00
25.....	41.67	48.61	50.00	52.08	55.56	58.33
26.....	43.33	50.56	52.00	54.17	57.78	60.67
27.....	45.00	52.50	54.00	56.25	60.00	63.00
28.....	46.67	54.44	56.00	58.33	62.22	65.33
29.....	48.33	56.39	58.00	60.42	64.44	67.67
30.....	50.00	58.33	60.00	62.50	66.67	70.00
Jan....	50.00	58.33	60.00	62.50	66.66	70.00
Feb....	50.00	58.33	60.00	62.50	66.67	70.00
Mar....	50.00	58.34	60.00	62.50	66.67	70.00
Apr....	50.00	58.33	60.00	62.50	66.66	70.00
May....	50.00	58.33	60.00	62.50	66.67	70.00
June....	50.00	58.34	60.00	62.50	66.67	70.00
July....	50.00	58.33	60.00	62.50	66.66	70.00
Aug....	50.00	58.33	60.00	62.50	66.67	70.00
Sept....	50.00	58.34	60.00	62.50	66.67	70.00
Oct....	50.00	58.33	60.00	62.50	66.66	70.00
Nov....	50.00	58.33	60.00	62.50	66.67	70.00
Dec....	50.00	58.34	60.00	62.50	66.67	70.00

Days and months.	\$900.	\$1,000.	\$1,080.	\$1,100.	\$1,200.	\$1,300.
1.....	\$2.50	\$2.78	\$3.00	\$3.06	\$3.33	\$3.61
2.....	5.00	5.56	6.00	6.11	6.67	7.22
3.....	7.50	8.33	9.00	9.17	10.00	10.83
4.....	10.00	11.11	12.00	12.22	13.33	14.44
5.....	12.50	13.89	15.00	15.28	16.67	18.06
6.....	15.00	16.67	18.00	18.33	20.00	21.67
7.....	17.50	19.44	21.00	21.39	23.33	25.28
8.....	20.00	22.22	24.00	24.44	26.67	28.89
9.....	22.50	25.00	27.00	27.50	30.00	32.50
10.....	25.00	27.78	30.00	30.56	33.33	36.11
11.....	27.50	30.56	33.00	33.61	36.67	39.72
12.....	30.00	33.33	36.00	36.67	40.00	43.33
13.....	32.50	36.11	39.00	39.72	43.33	46.94
14.....	35.00	38.89	42.00	42.78	46.67	50.56
15.....	37.50	41.67	45.00	45.83	50.00	54.17
16.....	40.00	44.44	48.00	48.89	53.33	57.78
17.....	42.50	47.22	51.00	51.94	56.67	61.39
18.....	45.00	50.00	54.00	55.00	60.00	65.00
19.....	47.50	52.78	57.00	58.06	63.33	68.61
20.....	50.00	55.56	60.00	61.11	66.67	72.22
21.....	52.50	58.33	63.00	64.17	70.00	75.83
22.....	55.00	61.11	66.00	67.22	73.33	79.44
23.....	57.50	63.89	69.00	70.28	76.67	83.06
24.....	60.00	66.67	72.00	73.33	80.00	86.67
25.....	62.50	69.44	75.00	76.39	83.33	90.28
26.....	65.00	72.22	78.00	79.44	86.67	93.89
27.....	67.50	75.00	81.00	82.50	90.00	97.50
28.....	70.00	77.78	84.00	85.56	93.33	101.11
29.....	72.50	80.56	87.00	88.61	96.67	104.72
30.....	75.00	83.33	90.00	91.67	100.00	108.33
Jan....	75.00	83.33	90.00	91.66	100.00	108.33
Feb....	75.00	83.33	90.00	91.67	100.00	108.33
Mar....	75.00	83.34	90.00	91.67	100.00	108.34
Apr....	75.00	83.33	90.00	91.66	100.00	108.33
May....	75.00	83.33	90.00	91.67	100.00	108.33
June....	75.00	83.34	90.00	91.67	100.00	108.34
July....	75.00	83.33	90.00	91.66	100.00	108.33
Aug....	75.00	83.33	90.00	91.67	100.00	108.33
Sept....	75.00	83.34	90.00	91.67	100.00	108.34
Oct....	75.00	83.33	90.00	91.66	100.00	108.33
Nov....	75.00	83.33	90.00	91.67	100.00	108.33
Dec....	75.00	83.34	90.00	91.67	100.00	108.34

Days and months.	\$1,400.	\$1,500.	\$1,600.	\$1,700.	\$1,800.	\$1,900.
1.....	\$3.89	\$4.17	\$4.44	\$4.72	\$5.00	\$5.28
2.....	7.78	8.33	8.88	9.44	10.00	10.56
3.....	11.67	12.50	13.33	14.17	15.00	15.83
4.....	15.56	16.67	17.78	18.89	20.00	21.11
5.....	19.44	20.83	22.22	23.61	25.00	26.39
6.....	23.33	25.00	26.67	28.33	30.00	31.67
7.....	27.22	29.17	31.11	33.06	35.00	36.94
8.....	31.11	33.33	35.56	37.78	40.00	42.22
9.....	35.00	37.50	40.00	42.50	45.00	47.50
10.....	38.89	41.67	44.44	47.22	50.00	52.78
11.....	42.78	45.83	48.89	51.94	55.00	58.06
12.....	46.67	50.00	53.33	56.67	60.00	63.33
13.....	50.56	54.17	57.78	61.39	65.00	68.61
14.....	54.44	58.33	62.22	66.11	70.00	73.89
15.....	58.33	62.50	66.67	70.83	75.00	79.17
16.....	62.22	66.67	71.11	75.56	80.00	84.44
17.....	66.11	70.83	75.56	80.28	85.00	89.72
18.....	70.00	75.00	80.00	85.00	90.00	95.00
19.....	73.89	79.17	84.44	89.72	95.00	100.28
20.....	77.78	83.33	88.89	94.44	100.00	105.56
21.....	81.67	87.50	93.33	99.17	105.00	110.83
22.....	85.56	91.67	97.78	103.89	110.00	116.11
23.....	89.44	95.83	102.22	108.61	115.00	121.39
24.....	93.33	100.00	106.67	113.33	120.00	126.67
25.....	97.22	104.17	111.11	118.06	125.00	131.94
26.....	101.11	108.33	115.56	122.78	130.00	137.22
27.....	105.00	112.50	120.00	127.50	135.00	142.50
28.....	108.89	116.67	124.44	132.22	140.00	147.78
29.....	112.78	120.83	128.89	136.94	145.00	153.06
30.....	116.67	125.00	133.33	141.67	150.00	158.33
Jan....	116.66	125.00	133.33	141.66	150.00	158.33
Feb....	116.67	125.00	133.33	141.67	150.00	158.33
Mar....	116.67	125.00	133.34	141.67	150.00	158.34
Apr....	116.66	125.00	133.33	141.66	150.00	158.33
May....	116.67	125.00	133.33	141.67	150.00	158.33
June....	116.67	125.00	133.34	141.67	150.00	158.34
July....	116.66	125.00	133.33	141.66	150.00	158.33
Aug....	116.67	125.00	133.33	141.67	150.00	158.33
Sept....	116.67	125.00	133.34	141.67	150.00	158.34
Oct....	116.66	125.00	133.33	141.66	150.00	158.33
Nov....	116.67	125.00	133.33	141.67	150.00	158.33
Dec....	116.67	125.00	133.34	141.67	150.00	158.34

Days and months.	\$2,000.	\$2,100.	\$2,200.	\$2,300.	\$2,400.	\$2,500.
1.....	\$5.56	\$5.83	\$6.11	\$6.39	\$6.67	\$6.94
2.....	11.11	11.67	12.22	12.78	13.33	13.89
3.....	16.67	17.50	18.33	19.17	20.00	20.83
4.....	22.22	23.33	24.44	25.56	26.67	27.78
5.....	27.78	29.17	30.56	31.94	33.33	34.72
6.....	33.33	35.00	36.67	38.33	40.00	41.67
7.....	38.89	40.83	42.78	44.72	46.67	48.61
8.....	44.44	46.67	48.89	51.11	53.33	55.56
9.....	50.00	52.50	55.00	57.50	60.00	62.50
10.....	55.56	58.33	61.11	63.89	66.67	69.44
11.....	61.11	64.17	67.22	70.28	73.33	76.39
12.....	66.67	70.00	73.33	76.67	80.00	83.33
13.....	72.22	75.83	79.44	83.06	86.67	90.28
14.....	77.78	81.67	85.56	89.44	93.33	97.22
15.....	83.33	87.50	91.67	95.83	100.00	104.17
16.....	88.89	93.33	97.78	102.22	106.67	111.11
17.....	94.44	99.17	103.89	108.61	113.33	118.06
18.....	100.00	105.00	110.00	115.00	120.00	125.00
19.....	105.56	110.83	116.11	121.39	126.67	131.94
20.....	111.11	116.67	122.22	127.78	133.33	138.89
21.....	116.67	122.50	128.33	134.17	140.00	145.83
22.....	122.22	128.33	134.44	140.56	146.67	152.78
23.....	127.78	134.17	140.56	146.94	153.33	159.72
24.....	133.33	140.00	146.67	153.33	160.00	166.67
25.....	138.89	145.83	152.78	159.72	166.67	173.61
26.....	144.44	151.67	158.89	166.11	173.33	180.56
27.....	150.00	157.50	165.00	172.50	180.00	187.50
28.....	155.56	163.33	171.11	178.89	186.67	194.44
29.....	161.11	169.17	177.22	185.28	193.33	201.39
30.....	166.67	175.00	183.33	191.67	200.00	208.33
Jan....	166.66	175.00	183.33	191.66	200.00	208.33
Feb....	166.67	175.00	183.33	191.67	200.00	208.33
Mar....	166.67	175.00	183.34	191.67	200.00	208.34
Apr....	166.66	175.00	183.33	191.66	200.00	208.33
May....	166.67	175.00	183.33	191.67	200.00	208.33
June...	166.67	175.00	183.34	191.67	200.00	208.34
July...	166.66	175.00	183.33	191.66	200.00	208.33
Aug....	166.67	175.00	183.33	191.67	200.00	208.33
Sept...	166.67	175.00	183.34	191.67	200.00	208.34
Oct....	166.66	175.00	183.33	191.66	200.00	208.33
Nov....	166.67	175.00	183.33	191.67	200.00	208.33
Dec....	166.67	175.00	183.34	191.67	200.00	208.34

Days and months.	\$2,600.	\$2,700.	\$2,750.	\$2,900.	\$3,000.	\$3,500.
1.....	\$7.22	\$7.50	\$7.64	\$8.06	\$8.33	\$9.72
2.....	14.44	15.00	15.28	16.11	16.67	19.44
3.....	21.67	22.50	22.92	24.17	25.00	29.17
4.....	28.89	30.00	30.56	32.22	33.33	38.89
5.....	36.11	37.50	38.19	40.28	41.67	48.61
6.....	43.33	45.00	45.83	48.33	50.00	58.33
7.....	50.56	52.50	53.47	56.39	58.33	68.06
8.....	57.78	60.00	61.11	64.44	66.67	77.78
9.....	65.00	67.50	68.75	72.50	75.00	87.50
10.....	72.22	75.00	76.39	80.56	83.33	97.22
11.....	79.44	82.50	84.03	88.61	91.67	106.94
12.....	86.67	90.00	91.67	96.67	100.00	116.67
13.....	93.89	97.50	99.31	104.72	108.33	126.39
14.....	101.11	105.00	106.94	112.78	116.67	136.11
15.....	108.33	112.50	114.58	120.83	125.00	145.83
16.....	115.56	120.00	122.22	128.89	133.33	155.56
17.....	122.78	127.50	129.86	136.94	141.67	165.28
18.....	130.00	135.00	137.50	145.00	150.00	175.00
19.....	137.22	142.50	145.14	153.06	158.33	184.72
20.....	144.44	150.00	152.78	161.11	166.67	194.44
21.....	151.67	157.50	160.42	169.17	175.00	204.17
22.....	158.89	165.00	168.06	177.22	183.33	213.89
23.....	166.11	172.50	175.69	185.28	191.67	223.61
24.....	173.33	180.00	183.33	193.33	200.00	233.33
25.....	180.56	187.50	190.97	201.39	208.33	243.06
26.....	187.78	195.00	198.61	209.44	216.67	252.78
27.....	195.00	202.50	206.25	217.50	225.00	262.50
28.....	202.22	210.00	213.89	225.56	233.33	272.22
29.....	209.44	217.50	221.53	233.61	241.67	281.94
30.....	216.67	225.00	229.17	241.67	250.00	291.67
Jan....	216.66	225.00	229.16	241.66	250.00	291.66
Feb....	216.67	225.00	229.17	241.67	250.00	291.67
Mar....	216.67	225.00	229.17	241.67	250.00	291.67
Apr....	216.66	225.00	229.16	241.66	250.00	291.66
May....	216.67	225.00	229.17	241.67	250.00	291.67
June....	216.67	225.00	229.17	241.67	250.00	291.67
July....	216.66	225.00	229.16	241.66	250.00	291.66
Aug....	216.67	225.00	229.17	241.67	250.00	291.67
Sept....	216.67	225.00	229.17	241.67	250.00	291.67
Oct....	216.66	225.00	229.16	241.66	250.00	291.66
Nov....	216.67	225.00	229.17	241.67	250.00	291.67
Dec....	216.67	225.00	229.17	241.67	250.00	291.67

SALARY VOUCHERS.

Sec. 13. Use of Form 3.—Form 3 is to be used only for the statement of salary due members of the Service who are serving under a regular appointment by the Secretary of Agriculture.

Sec. 14. Name and signature in account to agree with appointment.—A salary voucher should be prepared in the name of the member who performed the service, and the name must be written letter for letter as it appears in the appointment under which the service was performed. After the words "For service rendered as" only the title of the Forest officer, such as ranger, or supervisor, should be inserted.

Sec. 15. Separate vouchers for two appointments.—When service has been rendered under one appointment during a part of a month and under another appointment for the remainder of the time, separate accounts should be prepared showing date of appointment and service thereunder in each case.

Sec. 16. Rate of pay—how stated.—In filling out a salary voucher the rate of pay as stated in the latest appointment should be followed, and the first and last dates of the period of service should be given.

Sec. 17. Forms for salary accounts.—Unless other arrangement has been made with the fiscal agent, the salary of all appointees will be paid upon Form 3 voucher or on party pay roll supported by party certificate of service, Form 143. Supervisors and acting supervisors should report their own as well as their assistants' services on Form 143. One form is sufficient to report services of all assistants, even though engaged on different Forests, but the name of the Forest on which the member is actually serving must be given.

Sec. 18. Per diem in lieu of subsistence.—Members who receive a per diem allowance in lieu of subsistence in addition to the regular monthly salary can use a Form 3 salary voucher to state both the salary and per diem. When Form 3 is used in this manner, it should be prepared, numbered, and attached to Form 143.

Sec. 19. Use of Form 143.—Form 143 can be used to settle all accounts for services, including per diem, but if used for per diem accounts all dates on which services were performed must be stated on both Form 143 and Form 3. Form 143 can be used for stating accounts of fire fighters or other emergency accounts when there are a number of them and when the creditors are willing to await direct settlement by this office. This form should never be used to state an individual account. When fire fighters demand immediate settlement, the supervisors will pay the accounts and will be reimbursed by this office on receipt of Form 4, regularly made out and accompanied by subvouchers (Form 4-a) properly stated and signed by each person to whom payment was

made. Such accounts need not be held until the end of the month, but can be forwarded immediately upon the completion of services.

Sec. 20. Preparation of Form 143.—Care must be taken to insert in the proper columns, indicated by the printed headings, whether an absence is on account of annual or sick leave, leave without pay, or furlough. The amount of salary due for the month is subject to deduction if the dates of absence from duty are not correctly entered. The four columns under the heading “Absence from duty” are intended for use only for the month for which the certificate is rendered, which in all cases must be the month entered in the blank spaces in the upper left-hand corner of the form. The total number of days absent under each designation will be entered in the proper columns and immediately under this will be inserted the inclusive dates that make this total. For example: John Doe was absent on leave without pay from January 5 to 10, inclusive. Under the column “Services” he would be reported from January 1 to 4 and from January 11 to 31. Under column “Leave without pay” on the dotted line is entered 6, making it read 6 days, and immediately under this is entered 5–10, which makes it read 5th to 10th. In all cases inclusive dates will be stated in these columns.

Sec. 21. “Remarks” column.—If the time claimed by an employee is not correct, or if for any other reason you can not certify to that employee’s salary, his name should be omitted and a Form 3 salary voucher prepared in lieu thereof.

Sec. 22. Prompt transmission of Form 143.—After Form 143 has been properly filled out and certified, the subvouchers needed to support it should be securely attached and all papers forwarded to the Forester at the earliest date practicable after the end of the month for which payment is due, and always upon the same date of the month. This date can be fixed by experience.

Sec. 23. How to avoid delay in forwarding Form 143.—If, upon the date fixed, the service reports of any of the members have not been received, their names should be omitted, and the certificate of service forwarded. The accounts of members which for this reason have not been stated on the certificate of service should then be submitted on Form 3 or on Form A, the nature of the appointment determining the kind of form to be used.

Sec. 24. Mutilated vouchers.—The Auditor for the State and other Departments will not accept altered or erased vouchers as evidence in supporting claims for payment. Mutilated vouchers should be returned to the claimant with request that they be furnished without alteration or erasure. If the account is sent to the supervisor in blank, properly signed, he can fill it out correctly, certify it, and forward it to the Forester for payment.

Sec. 25. Supervisors’ certificates.—Supervisors should certify to the accounts of their subordinates, if correct, but if the

claim is in any way incorrect the voucher should be transmitted with the certificate blank, accompanied by a statement on Form 647 showing the days for which salary is due and reason for disallowance. In case payment is to be made on party pay roll, due explanation should be made on the party certificate of service (Form 143).

LEAVE OF ABSENCE.

Sec. 26. Annual leave for Forest officers.—Officers outside the District of Columbia whose service is continuous may receive fifteen days' leave of absence at any time during the year, provided it is still due them and they have been in the Service twelve months. At any time during their first twelve months' employment they are entitled only to the leave which has accrued, at the rate of one and one-fourth days a month.

Sec. 27. Leave for summer employees.—Officers whose service is periodical, including guards and rangers employed only during the summer, are entitled at any time only to leave which has accrued during their service in the current year. Laborers serving at a daily or monthly rate can not be given leave with pay.

Sec. 28. Days not included in leave.—Sundays and legal holidays are not charged against leave when included in the period of absence from duty. Thus, but two days' leave is required to cover Saturday, Sunday, and Monday.

Sec. 29. Leave discretionary with supervisor.—When it will not be detrimental to the interests of their Forests, supervisors may grant their subordinates leave under the above regulations, in every case attaching a report thereof upon Form 143 or 647 to the pay voucher of the officer for the month in which the leave is taken. No subordinate officer may take leave without permission from the supervisor. No supervisor may take leave without instructions from the Forester.

Sec. 30. Sick leave.—Fifteen days' sick leave with pay may be granted to Forest officers appointed by the Secretary if they are ill and unable to perform their official duties. Sick leave may be granted by the supervisor at any time during the year, but not to exceed a total of fifteen days in any one calendar year. It should be reported in the same manner as annual leave.

Sec. 31. Telegrams about salary or leave unofficial.—Telegrams regarding salary or leave of absence are considered private business. The expense of neither the message sent nor the reply will be borne by the Government. An exception is made when through no fault of the member payment of salary has been unusually delayed and official work is in consequence likely to suffer.

AUTHORIZATIONS.

Sec. 32. Authorization in advance of expenditures.—An authorization, signed by the Forester or Acting Forester, must be secured before any expense is incurred in official work of the Forest Service. Exception can be made only in extreme emergency wherein the expenditure was essential to the protection of public interests or the preservation of public property.

Sec. 33. Terms, date, and amount of authority.—Three important points should be considered before making an expenditure—(1) that it is permitted by the terms of the authorization; (2), that it does not antedate or exceed the dates specified; (3) that it does not exceed the amount allotted.

Sec. 34. Authorization not retroactive or to be overdrawn.—A letter of authorization will be dated upon the day the request is received by the chief of office, and will not be dated back or made retroactive to cover an unauthorized expenditure. The amount allotted in a letter of authorization should be considered in the light of a balance in bank, which must be on record before a check is drawn, and which must not be overdrawn.

Sec. 35. Action when authorization is insufficient.—If upon receipt of an authorization it is found not broad enough in its terms or insufficient in amount, the person to whom it is issued must inform the chief of the office to which he is assigned in time to enable him to have it amended to meet the requirements of the work. If after the amount authorized has been partly expended an increase is found necessary to complete the work, the chief of office should be informed in time to enable him to request an increase in the amount before any expenditure has been made in excess of the amount originally authorized. If doubt arises as to the propriety of incurring certain expenses under the authorization, the Forest officer should communicate promptly with the chief of office.

TRAVELING EXPENSES.

Sec. 36. Most direct routes.—Official travel must be performed by direct routes, and stop-overs should be avoided except under instructions from the Forester or chief of office.

Sec. 37. "Traveling expenses" defined.—Traveling expenses are those ordinarily incurred by a business man traveling on private business, and include the cost of transportation; sleeper or chair car, with porters' fees; meals and lodging; and transfers, livery, telephone, and telegraph. Receipts may be taken when practicable but are required only as hereinafter specified.

Sec. 38. Passenger fares.—Cost of first-class fares upon railroads, steamboats, stage coaches, and electric lines is reimbursed.

In stating the voucher the hour of departure and arrival and the initials of the names of the transportation line should be given. (See sec. 99.) If limited train service is required to keep official engagements or otherwise to promote public interests, a certificate showing the necessity for the expenditure must be submitted with the expense account.

Sec. 39. Extra baggage.—Baggage to the amount of 150 pounds is carried free on each first-class ticket. Charge is made for excess of this amount, which must be borne at private expense except where the extra weight is caused by field instruments or equipment to be used in official work. In this case a receipt must be obtained from the express agent, showing the weight and rate, and the official character of the expense must be noted when stating the voucher.

Sec. 40. Pullman fares, stateroom, and portorage.—Charge for a seat in a parlor car and the usual fee to porter (not to exceed 10 cents a day) may be paid; also for one double berth in a sleeper, with portorage not to exceed 25 cents, for each twenty-four hours or fraction thereof. Stateroom, with customary fees for handling baggage, is permitted when traveling by vessel. The exact points between which sleeper, chair car, or stateroom is used must be shown in the account.

Sec. 41. Transportation, self and baggage.—Street-car, cab, or bus fares at the customary rates, or other transfer charges for person and for baggage, not to exceed 50 cents each, are allowed. When transfer of either person or baggage exceeds 50 cents, an explanatory statement must be submitted with the account.

Sec. 42. Special transportation.—When no regular transportation line is available, such means of special conveyance as livery, boat, or bicycle may be hired, for which a subvoucher is required. Ferriage, the feed and stabling of horses, and the board and lodging of a driver are official expenses. A subvoucher is required for lodging.

Sec. 43. Reimbursement for Forest officers.—Officers in charge will be reimbursed for necessary expenses incurred for board, lodging, and horse feed when absent from their headquarters on official business, and for transportation, other than railroad fare, when it is not practicable for them to use their own horses. When items for horse hire or stage fare are included, it will be necessary to accompany the account with a letter explaining the necessity for the expenditure.

Sec. 44. Subsistence defined.—Meals, lodging, bath, and laundry are classed as subsistence, and can not be charged while receiving a per diem allowance.

Sec. 45. Subsistence not to exceed \$5 per day.—Cost of meals and lodging, which may include room during the day for the transaction of official business, waiter fees not exceeding 30

cents, and bath, should not exceed \$5 in any day of twenty-four hours. A subvoucher is required for lodging, but not for meals.

Sec. 46. Duplicate charges, when allowed.—A charge for lodging at a hotel and a charge for berth in a sleeper for the same night are allowed only when accompanied by a definite statement showing the necessity. In exceptional cases, where absence from a regular boarding place for one or more meals is necessitated by official business (the distance precluding return), and on account of a low rate secured no deduction is made from the bill for meals taken elsewhere, an exigency statement of these facts is accepted for the apparent duplication.

Sec. 47. Laundry.—If travel extends beyond one full week, cost of laundry may be charged, not to exceed a total of \$1.25 a week, and 20 cents a day for fractional parts of a week.

Sec. 48. Emergency expenditures.—Emergency expenditures not enumerated in any of the above classes, such, for instance, as the employment of guides in sparsely settled regions may be allowed (subvoucher required). In all cases, however, the nature of the exigency must be clearly set forth in writing, either in the reimbursement account or in separate letters attached thereto.

Sec. 49. Expenses on leave unofficial.—Transportation requests should not be used or other official expense incurred while on annual or sick leave, while furloughed without pay, or while traveling between official station and place where annual leave is to be taken.

Sec. 50. Notary fee.—Affidavits to all expense accounts must be made whether fully supported by subvouchers or not, and a charge for this service may be included in the account. (See table of fees legally chargeable, sec. 51.)

Sec. 51. Jurat fees.—The following table, revised to March 12, 1907, shows the fees legally chargeable for administering oaths in the several States and Territories:

State or Territory.	Notary.	Justice of the peace.	State or Territory.	Notary.	Justice of the peace.
Alabama.....	\$0. 50	\$0. 25	Montana.....	\$0. 50	\$0. 50
Arizona.....	. 75	. 75	Nebraska.....	. 25	. 25
Arkansas.....	. 50	. 50	Nevada.....	. 75	. 50
California.....	. 50	. 25	New Hampshire...	. 25	. 25
Colorado.....	. 25	. 25	New Jersey.....	. 32	. 32
Connecticut.....	. 35	. 10	New Mexico.....	. 50	. 25
Delaware.....	. 50	. 25	New York.....	. 12	. 10
District of Columbia	. 50	. 50	North Carolina....	. 50	. 25
Florida.....	. 60	. 16	North Dakota.....	. 25	. 25
Georgia.....	. 50	. 30	Ohio.....	. 40	. 40
Hawaii.....	. 25	Oklahoma.....	. 25	. 35
Idaho.....	. 25	. 15	Oregon.....	1. 00	. 25
Illinois.....	. 25	. 35	Pennsylvania.....	a. 25	. 50
Indiana.....	. 50	. 25	Rhode Island.....	. 25
Indian Territory....	. 25	. 25	South Carolina....	. 25	. 30
Iowa.....	. 30	. 30	South Dakota.....	. 25	. 25
Kansas.....	. 25	. 20	Tennessee.....	. 50	. 30
Kentucky.....	. 20	. 20	Texas.....	. 25	. 25
Louisiana.....	. 75	. 25	Utah.....	. 50	. 25
Maine.....	. 25	. 25	Vermont.....	. 25
Maryland.....	. 62½	. 10	Virginia.....	. 25	. 25
Massachusetts.....	. 25	. 25	Washington.....	. 50	. 25
Minnesota.....	. 25	. 30	West Virginia.....	. 25	. 20
Michigan.....	. 25	. 25	Wisconsin.....	. 25	. 25
Mississippi.....	. 50	. 25	Wyoming.....	. 50	. 10
Missouri.....	. 50	. 20			

a In Allegheny County the fee is \$1; in Bedford, Berks, Blair, Cameron, Center, Clinton, Columbia, Dauphin, Delaware, Fulton, Lancaster, Lebanon, Luzerne, Lycoming, Montour, Northampton, Snyder, Somerset, Westmoreland, and Wyoming counties, \$0.37½; in Erie, Schuylkill, and York counties, \$0.31¼; in Philadelphia city and county, \$0.37½.

Sec. 52. No fees to Federal officers in Government cases.—For administering an oath, fixing seal of court, or furnishing copy of records in a case to which the United States is a party, a clerk of any Federal, circuit, or district court is paid in the same manner as for other services rendered the United States. Members of the Forest Service should make no payment therefor.

TRANSPORTATION REQUESTS.

Sec. 53. Bond-aided railroads.—Cash payments to bond-aided railroad companies (the Central Branch Missouri Pacific, Atchison, Kans., to Waterville, Kans., and the Central Pacific, operated by the Southern Pacific from Ogden, Utah, to Sacramento, Cal., and Brighton to Niles, Cal., and Niles to San Jose, Cal.), for freight or

passenger transportation over their respective lines can not be reimbursed (see p. 30 of the Fiscal Regulations). All persons authorized to travel upon the business of the Service over these lines must be provided with transportation requests, to be presented to the proper railroad officials in exchange for any regular passenger tickets. Sleeping-car or parlor-car fares and extra fares upon limited trains may, however, be paid and will be reimbursed when statement of necessity for traveling on limited trains accompanies the account. Transportation requests are readily accepted by all railroad companies, and their use is strongly recommended for all travel upon Service business.

Sec. 54. How obtained.—Transportation requests will be furnished through the chief of office. Application from the field should be made by letter, or, in an emergency, by telegram. Members of the Service will be held responsible for their proper use, and, if unused, for their return for cancellation or renewal immediately upon the expiration of the time for which they were issued. Since transportation requests are accepted without identification by transportation companies throughout the United States and abroad, they should be guarded with as much care as currency. Members of the Service are held responsible for all travel performed on requests issued to them, and they will be required to make good all loss should such requests be found and improperly used.

Sec. 55. Notification of loss.—Should requests be lost, the fiscal agent should at once be notified, giving the numbers and stating the manner in which the loss occurred, in order that all companies interested may be warned against accepting them. When a member becomes separated from the Service, his property responsibility will continue until all unused requests have been returned or accounted for.

Sec. 56. Preparation of request.—If the railroad (or steamship) of whom the ticket is purchased will transport you to destination, repeat the name of the company in the space underlined "Initials of other lines interested." The names of all roads over which travel is performed must be known to audit the account. The three blanks at the left-hand margin, "Form —, ticket No. —, charge —" need not be filled in. The instructions upon the back of the transportation request should be carefully read and followed. The blank spaces on the back, under "Authority for journey," are to be filled out in the office at Washington.

Sec. 57. Request exchanged for ticket, coupon returned.—Upon presenting a request to the ticket agent a regular first-class passenger ticket will be received in exchange. The coupon, after being properly made out, should be detached and mailed to the fiscal agent.

Sec. 58. Record and entry in expense account.—When a transportation request has been used, a record should be kept of

its number, date of travel, the starting point and destination, the correct name of the carrier, and the price of the ticket. Inasmuch as the cost of travel is charged against letters of authorization, this information should be entered on the back of the expense account for the month in which request was used. If no requests were used, an entry to this effect should be made.

Sec. 59. Excess baggage.—When excess baggage consists of clothing or other personal property, it should not be carried on a transportation request. It may, however, if extra charge is occasioned by equipment to be used in official work. To establish this fact the notation "Excess baggage—Government property," or "Excess baggage—private property for public uses," should be made over your signature before surrendering the request to the agent.

Sec. 60. Transportation of assistants on requests.—Transportation requests issued in favor of the official in charge of a field party may be used by him in the usual manner in procuring railroad tickets for the members of his party, providing his authorization covers the traveling expenses of such assistants; but the names of the assistants should always be written on the lower margin of both request and coupon.

Sec. 61. Refusal to accept request.—Should an agent of any railroad company refuse to accept a transportation request for a ticket, report should at once be made to the fiscal agent.

Sec. 62. Travel on cooperative work.—If travel is to be performed in connection with cooperative work, it should be ascertained from the chief of office whether the cost of travel is to be paid from cooperative funds, in which case cash fare should be paid.

Sec. 63. Mileage books, purchase of.—Page 12, paragraph 13 of the Fiscal Regulations states that "mileage books may be procured, when in the interest of the Government, by exchanging transportation requests therefor; but the use of these books is not recommended except in connection with short trips within specially described territory and where the traveler knows definitely that books purchased will be entirely used within the same fiscal year. Mileage books must not be used on bond-aided roads. When a mileage book is secured, the fact must be immediately reported to the disbursing office; the report must give the number of the transportation request exchanged, the name of the railroad issuing the book, the number of the book, and the number of miles contained therein, the cost of the book (together with the amount of the rebate, if any), and all other information necessary to enable the disbursing office to keep an accurate account of the use of the said book. Each mileage book will be charged to the employee in whose name it is issued; he will be held strictly accountable for its proper use and the correctness of the number of miles detached for travel between different points, and any rebate due must be

collected by him and forwarded without delay to the disbursing office [in the case of members of the Forest Service, to the fiscal agent] for deposit in the Treasury of the United States. An employee must make full adjustment for a mileage book as soon as practicable after same has been completely used. An employee in possession of a mileage book at the time of his separation from the Department must settle his accountability therefor before final payment of his salary will be made."

In submitting expense accounts, where mileage books have been used for travel, the points between which travel was performed and the number of miles should in every case be stated on the voucher.

TELEGRAMS AND TELEPHONE MESSAGES.

Sec. 64. Use of telegraph.—The telegraph should be used in an emergency such as a forest fire, or in other circumstances wherein the need of immediate communication is urgent. All numbers should be spelled out, and the substance compressed, when practicable, to within the limits of a minimum-charge message (20 words including address and signature). In messages between members of the Service, titles may be omitted, and the surname alone will usually identify the sender. A supervisor should arrange with the local telegraph office for the receipt of messages addressed to him by his surname.

Sec. 65. Official messages charged.—When ordinary commercial telegraphic forms are used, they should be marked "Official Business, charge Forest Service, Washington, D. C." Official blanks (Form E-1) are furnished by the Service upon requisition and it is expected that members of the Service will keep themselves supplied with these. Identification cards, issued by the telegraph companies, are furnished upon application to members who have occasion to travel. Official messages to or from the Washington office are paid for through regular monthly accounts submitted by the telegraph companies, and payments should not be made by a member in the field, except where it is demanded by the agent before the message will be transmitted or delivered.

Sec. 66.—Government

Table of rates for United States Government telegraph messages of

	State.	Alabama.	Arizona.	Arkansas.	California.	Colorado.	Connecticut.	Delaware.	Dist. Columbia.	Florida.	Georgia.	Idaho.
1	Alabama.....	20	30	20	40	25	25	20	20	20	20	35
2	Arizona.....	30	20	25	20	25	40	40	35	30	30	30
3	Arkansas.....	20	25	20	35	20	25	25	25	20	20	30
4	California.....	40	20	35	20	25	40	40	40	40	40	25
5	Colorado.....	25	25	20	25	20	30	30	30	30	30	20
6	Connecticut.....	25	40	25	40	30	20	20	20	25	20	40
7	Delaware.....	20	40	25	40	30	20	20	20	25	20	40
8	District of Columbia.....	20	35	25	40	30	20	20	20	20	20	40
9	Florida.....	20	30	20	40	30	25	25	20	20	20	40
10	Georgia.....	20	30	20	40	30	20	20	20	20	20	35
11	Idaho.....	35	30	30	25	20	40	40	40	40	35	20
12	Illinois.....	20	30	20	35	20	25	20	20	20	20	30
13	Indiana.....	20	30	20	35	25	20	20	20	20	20	30
14	Indian Territory.....	20	25	20	35	20	30	25	25	20	20	30
15	Iowa.....	20	30	20	30	20	25	25	25	25	20	25
16	Kansas.....	20	25	20	30	20	25	25	25	25	20	25
17	Kentucky.....	20	30	20	40	25	20	20	20	20	20	35
18	Louisiana.....	20	30	20	35	25	30	25	25	20	20	35
19	Maine.....	25	40	30	40	35	20	20	20	25	25	40
20	Maryland.....	20	40	25	40	30	20	20	20	20	20	40
21	Massachusetts.....	25	40	25	40	35	20	20	20	25	25	40
22	Michigan.....	20	35	20	35	25	20	20	20	25	20	35
23	Minnesota.....	25	30	20	35	20	25	25	25	25	25	30
24	Mississippi.....	20	25	20	35	25	25	25	25	20	20	35
25	Missouri.....	20	30	20	35	20	25	25	25	20	20	30
26	Montana.....	35	35	30	25	25	35	35	35	40	35	20
27	Nebraska.....	20	30	20	30	20	25	25	25	25	25	25
28	Nevada.....	40	25	35	20	25	40	40	40	40	40	25
29	New Hampshire.....	25	40	25	40	35	20	20	20	25	25	40
30	New Jersey.....	20	40	25	40	30	20	20	20	25	20	40
31	New Mexico.....	25	20	25	25	20	35	35	35	30	30	25
32	New York.....	25	40	25	40	30	20	20	20	25	25	40
33	North Carolina.....	20	35	20	40	30	20	20	20	20	20	40
34	North Dakota.....	30	35	25	30	25	30	30	30	30	30	25
35	Ohio.....	20	35	20	40	25	20	20	20	20	20	35
36	Oklahoma.....	20	25	20	30	20	30	30	25	25	20	30
37	Oregon.....	40	30	35	20	25	40	40	40	40	40	20
38	Pennsylvania.....	20	40	25	40	30	20	20	20	20	20	40
39	Rhode Island.....	25	40	25	40	35	20	20	20	25	25	40
40	South Carolina.....	20	35	20	40	30	20	20	20	20	20	40
41	South Dakota.....	25	35	25	35	20	30	30	30	30	25	30
42	Tennessee.....	20	30	20	40	25	25	20	20	20	20	35
43	Texas.....	20	25	20	30	20	30	30	30	20	20	30
44	Utah.....	30	30	25	20	20	35	35	35	35	35	20
45	Vermont.....	25	40	25	40	35	20	20	20	25	25	40
46	Virginia.....	20	35	25	40	30	20	20	20	20	20	40
47	Washington.....	40	30	40	20	30	40	40	40	40	40	20
48	West Virginia.....	20	35	20	40	25	20	20	20	20	20	30
49	Wisconsin.....	20	30	20	35	25	25	20	20	25	20	30
50	Wyoming.....	30	25	25	25	20	30	30	30	30	30	20

telegraph rates.

twenty words or less, counting address, bodywords, and signature.

Illinois.	Indiana.	Indian Ter.	Iowa.	Kansas.	Kentucky.	Louisiana.	Maine.	Maryland.	Massachusetts.	Michigan.	Minnesota.	Mississippi.	Missouri.	
20	20	20	20	20	20	20	25	20	25	20	25	20	20	1
30	30	25	30	25	30	30	40	40	40	35	30	25	30	2
20	20	20	20	20	20	20	30	25	25	20	20	20	20	3
35	35	35	30	30	40	35	40	40	40	35	35	35	35	4
20	25	20	20	20	25	25	35	30	35	25	20	25	20	5
25	20	30	25	25	20	30	20	20	20	20	25	25	25	6
20	20	25	25	25	20	25	20	20	20	20	25	25	25	7
20	20	25	25	25	20	25	20	20	20	20	25	25	25	8
20	20	20	25	25	20	20	25	20	25	25	25	20	20	9
20	20	20	20	20	20	20	25	20	25	20	25	20	20	10
30	30	30	25	25	35	35	40	40	40	35	30	35	30	11
20	20	20	20	20	20	20	25	20	25	20	20	20	20	12
20	20	20	20	20	20	20	25	20	20	20	20	20	20	13
20	20	20	20	20	20	20	30	25	30	20	20	20	20	14
20	20	20	20	20	20	25	30	25	25	20	20	20	20	15
20	20	20	20	20	20	20	30	25	30	20	20	20	20	16
20	20	20	20	20	20	20	25	20	25	20	20	20	20	17
20	20	20	25	20	20	20	30	25	30	25	25	20	20	18
25	25	30	30	30	25	30	20	20	20	20	25	30	25	19
20	20	25	25	25	20	25	20	20	20	20	25	25	25	20
25	20	30	25	30	25	30	20	20	20	20	25	25	25	21
20	20	20	20	20	20	25	20	20	20	20	20	20	20	22
20	20	20	20	20	20	25	25	25	25	20	20	25	20	23
20	20	20	20	20	20	20	30	25	25	20	25	20	20	24
20	20	20	20	20	20	20	25	25	25	20	20	20	20	25
30	30	30	25	25	30	35	35	35	35	30	25	35	30	26
20	20	20	20	20	20	25	30	25	30	20	20	20	20	27
35	35	30	30	30	35	35	40	40	40	35	35	35	30	28
25	20	30	25	30	25	30	20	20	20	20	25	30	25	29
20	20	25	25	25	20	25	20	20	20	20	25	25	25	30
25	25	20	25	20	25	25	35	35	35	30	25	25	25	31
20	20	25	25	25	20	30	20	20	20	20	25	25	25	32
20	20	25	25	25	20	25	20	20	20	20	25	20	25	33
20	25	25	20	20	25	30	30	30	30	25	20	25	20	34
20	20	20	20	20	20	20	20	20	20	20	20	20	20	35
20	20	20	20	20	20	20	30	30	30	25	20	20	20	36
35	35	35	35	30	40	40	40	40	40	40	30	40	35	37
20	20	25	25	25	20	25	20	20	20	20	25	25	20	38
25	20	30	25	30	25	30	20	20	20	20	25	25	20	39
20	20	25	25	25	20	20	25	20	20	20	25	20	20	40
20	20	20	20	20	25	25	30	30	30	25	20	25	20	41
20	20	20	20	20	20	20	25	20	25	20	20	20	20	42
20	25	20	20	20	25	20	35	30	30	25	25	20	20	43
25	30	25	25	25	30	30	40	35	40	30	25	30	25	44
25	20	30	25	30	25	30	20	20	20	20	25	30	25	45
20	20	25	25	25	20	25	20	20	20	20	25	20	25	46
35	40	35	35	35	40	40	40	40	40	40	30	40	35	47
20	20	20	20	20	20	25	25	20	20	20	20	20	20	48
20	20	20	20	20	20	20	25	20	25	20	20	20	20	49
20	25	20	20	20	25	25	35	30	35	25	20	25	20	50

Table of rates for United States Government

	State.	Montana.	Nebraska.	Nevada.	New Hampshire.	New Jersey.	New Mexico.	New York.	North Carolina.	North Dakota.	Ohio.	Oklahoma.
1	Alabama.....	35	20	40	25	20	25	25	20	30	20	20
2	Arizona.....	35	30	25	40	40	20	40	35	35	35	25
3	Arkansas.....	20	20	35	25	25	25	25	20	25	20	20
4	California.....	25	30	20	40	40	25	40	40	30	40	30
5	Colorado.....	25	20	25	25	30	20	30	30	25	25	20
6	Connecticut.....	35	25	40	20	20	35	20	20	30	20	30
7	Delaware.....	35	25	40	20	20	35	20	20	30	20	30
8	District of Columbia.....	35	25	40	20	20	35	20	20	30	20	25
9	Florida.....	40	25	40	25	25	30	25	20	30	20	25
10	Georgia.....	35	25	40	25	20	30	25	20	30	20	20
11	Idaho.....	20	25	25	40	40	25	40	40	25	35	30
12	Illinois.....	30	20	35	25	20	25	20	20	20	20	20
13	Indiana.....	30	20	35	20	20	25	20	20	25	20	20
14	Indian Territory.....	30	20	30	30	25	20	25	25	25	20	20
15	Iowa.....	25	20	30	25	25	25	25	25	20	20	20
16	Kansas.....	25	20	30	30	25	20	25	25	20	20	20
17	Kentucky.....	30	20	35	25	20	25	20	20	25	20	20
18	Louisiana.....	35	25	35	30	25	25	30	25	30	20	20
19	Maine.....	35	30	40	20	20	35	20	20	30	20	30
20	Maryland.....	35	25	40	20	20	35	20	20	30	20	30
21	Massachusetts.....	35	30	40	20	20	35	20	20	30	20	30
22	Michigan.....	30	20	35	20	20	30	20	20	25	20	25
23	Minnesota.....	25	20	35	25	25	25	25	25	20	20	20
24	Mississippi.....	35	20	35	30	25	25	25	20	25	20	20
25	Missouri.....	30	20	30	25	25	25	25	25	20	20	20
26	Montana.....	20	25	25	35	35	25	35	35	20	30	30
27	Nebraska.....	25	20	30	30	25	20	25	25	20	20	20
28	Nevada.....	25	30	20	40	40	30	40	40	30	35	30
29	New Hampshire.....	35	30	40	20	20	35	20	20	30	20	30
30	New Jersey.....	35	25	40	20	20	35	20	20	30	20	30
31	New Mexico.....	25	20	30	35	35	20	35	35	30	30	20
32	New York.....	35	25	40	20	20	35	20	20	30	20	30
33	North Carolina.....	35	25	40	20	20	35	20	20	30	20	25
34	North Dakota.....	20	20	30	30	30	30	30	30	20	25	25
35	Ohio.....	30	20	35	20	20	30	20	20	25	20	20
36	Oklahoma.....	30	20	30	30	30	20	30	25	25	20	20
37	Oregon.....	20	30	20	40	40	30	40	40	25	40	35
38	Pennsylvania.....	35	25	40	20	20	30	20	20	30	20	25
39	Rhode Island.....	40	30	40	20	20	35	20	20	30	20	30
40	South Carolina.....	35	25	40	20	20	30	20	20	30	20	25
41	South Dakota.....	25	20	35	30	30	25	30	30	20	25	20
42	Tennessee.....	30	20	35	25	20	25	25	20	25	20	20
43	Texas.....	30	20	35	30	30	25	30	25	25	25	20
44	Utah.....	20	25	20	40	35	20	35	35	25	30	25
45	Vermont.....	35	30	40	20	20	35	20	20	30	20	30
46	Virginia.....	35	25	40	20	20	35	20	20	30	20	25
47	Washington.....	20	30	20	40	40	30	40	40	25	40	35
48	West Virginia.....	30	20	40	20	20	30	20	20	25	20	25
49	Wisconsin.....	25	20	35	25	20	25	20	25	20	20	20
50	Wyoming.....	20	20	25	35	30	20	30	30	25	25	20

telegraph messages, etc.—Continued.

Oregon.	Pennsylvania.	Rhode Island.	South Carolina.	South Dakota.	Tennessee.	Texas.	Utah.	Vermont.	Virginia.	Washington.	West Virginia.	Wisconsin.	Wyoming.	
40	20	25	20	25	20	20	30	25	20	40	20	20	30	1
30	40	40	35	35	30	25	30	40	35	30	35	30	25	2
35	25	25	20	25	20	20	25	25	25	40	20	20	25	3
20	40	40	40	35	40	30	20	40	40	20	40	35	25	4
25	30	35	30	20	25	20	20	35	30	30	25	25	20	5
40	20	20	20	30	25	30	35	20	20	40	20	25	30	6
40	20	20	20	30	20	30	35	20	20	40	20	20	30	7
40	20	20	20	30	20	30	35	20	20	40	20	20	30	8
40	20	25	20	30	20	20	35	25	20	40	20	25	30	9
40	20	25	20	25	20	20	35	25	20	40	20	20	30	10
20	40	40	40	30	35	30	20	40	40	20	35	30	20	11
35	20	25	20	20	20	20	25	25	20	35	20	20	20	12
35	20	20	20	20	20	25	30	20	20	40	20	20	25	13
35	25	30	25	20	20	20	25	30	25	35	20	20	20	14
35	25	25	25	20	20	20	25	25	25	35	20	20	20	15
30	25	30	25	20	20	20	25	30	25	35	20	20	20	16
40	20	25	20	25	20	25	30	25	20	40	20	20	25	17
40	25	30	20	25	20	20	30	30	25	40	25	20	25	18
40	20	20	25	30	25	35	40	20	20	40	25	25	35	19
40	20	20	20	30	20	30	35	20	20	40	20	20	30	20
40	20	20	20	30	25	30	40	20	20	40	20	25	35	21
40	20	20	20	25	20	25	30	20	20	40	20	20	25	22
30	25	25	25	20	20	25	25	25	25	30	20	20	20	23
40	25	25	20	25	20	20	30	30	20	40	20	20	25	24
35	20	25	20	20	20	20	25	25	25	35	20	20	20	25
20	35	40	35	25	30	30	20	35	35	20	30	25	20	26
30	25	30	25	20	20	20	25	30	25	30	20	20	20	27
20	40	40	40	35	35	35	20	40	40	20	40	35	25	28
40	20	20	20	30	25	30	40	20	20	40	20	25	35	29
40	20	20	20	30	20	30	35	20	20	40	20	20	30	30
30	30	35	30	25	25	25	20	35	35	30	30	25	20	31
40	20	20	20	30	25	30	35	20	20	40	20	20	30	32
40	20	20	20	30	20	25	35	20	20	40	20	25	30	33
25	30	30	30	20	25	25	25	30	30	25	25	20	25	34
40	20	20	20	25	20	25	30	20	20	40	20	20	25	35
35	25	30	25	20	20	20	25	30	25	35	25	20	20	36
20	40	40	40	30	40	35	20	40	40	20	40	35	25	37
40	20	20	20	25	20	30	35	20	20	40	20	20	30	38
40	20	20	20	30	25	30	40	20	20	40	20	25	35	39
40	20	20	20	30	20	25	35	25	20	40	20	20	30	40
30	25	30	30	20	25	25	25	30	30	30	25	20	20	41
40	20	25	20	25	20	20	30	25	20	40	20	20	25	42
35	30	30	25	25	20	20	25	30	30	35	25	25	25	43
20	35	40	35	25	30	25	20	40	35	25	30	30	20	44
40	20	20	25	30	25	30	40	20	20	40	20	25	35	45
40	20	20	20	30	20	30	35	20	20	40	20	20	30	46
20	40	40	40	30	40	35	25	40	40	20	40	35	25	47
40	20	20	20	25	20	25	30	20	20	40	20	20	25	48
35	20	25	20	20	20	25	30	25	20	35	20	20	20	49
25	30	35	30	20	25	25	20	35	30	25	25	20	20	50

Telegraph rate for twenty words and multiples of twenty, and for words additional to twenty or any multiple thereof.

Number of words.	Day messages.					Night messages.	
	1,000 miles.	1,500 miles.	2,000 miles.	2,500 miles.	3,000 miles or more.	2,000 miles.	Over 2,000 miles.
20	\$0.20	\$0.25	\$0.30	\$0.35	\$0.40	\$0.15	\$0.25
40	.40	.50	.60	.70	.80	.35	.45
60	.60	.75	.90	1.05	1.20	.55	.65
80	.80	1.00	1.20	1.40	1.60	.75	.85
100	1.00	1.25	1.50	1.75	2.00	.95	1.05
200	2.00	2.50	3.00	3.50	4.00	1.95	2.05
300	3.00	3.75	4.50	5.25	6.00	2.95	3.05
400	4.00	5.00	6.00	7.00	8.00	3.95	4.05
500	5.00	6.25	7.50	8.75	10.00	4.95	5.05
1	.01	.01	.02	.02	.02	.01	.01
2	.02	.03	.03	.04	.04	.02	.02
3	.03	.04	.05	.05	.06	.03	.03
4	.04	.05	.06	.07	.08	.04	.04
5	.05	.06	.08	.09	.10	.05	.05
6	.06	.08	.09	.11	.12	.06	.06
7	.07	.09	.11	.12	.14	.07	.07
8	.08	.10	.12	.14	.16	.08	.08
9	.09	.11	.14	.16	.18	.09	.09
10	.10	.13	.15	.18	.20	.10	.10
11	.11	.14	.17	.19	.22	.11	.11
12	.12	.15	.18	.21	.24	.12	.12
13	.13	.16	.20	.23	.26	.13	.13
14	.14	.18	.21	.25	.28	.14	.14
15	.15	.19	.23	.26	.30	.15	.15
16	.16	.20	.24	.28	.32	.16	.16
17	.17	.21	.26	.30	.34	.17	.17
18	.18	.23	.27	.32	.36	.18	.18
19	.19	.24	.29	.33	.38	.19	.19

FIELD EXPENSES.

Sec. 67. Common and special expenditures.—The expenses necessary in the administration of a National Forest or the maintenance of a field party commonly include the following items which are covered by the usual "full form" authorization: Travel and subsistence, the purchasing of supplies and camp equipment, the hiring of temporary assistants and the payment of their traveling and subsistence expenses, and the expenses of members of the Service who do not have individual letters of authorization. Specific authority is required for such items as the following: Printing, rental of offices, purchase of fuel, ice, photographic or laboratory equipment, supplies, and materials for special investigations, rental of telephones, post-office box, storage charges, and electric power.

Sec. 68. Stenographic services.—Expense for stenographic and typewriting services is permitted only upon special authorization by the Secretary of Agriculture. Supervisors and other members of the Service who will have considerable correspondence are furnished with typewriter machines. Manuscripts which are to be typewritten should be forwarded to the Forester, unless a stenographer and typewriter is regularly employed by such officers or members.

PURCHASES.

Sec. 69. Articles which may be purchased.—The following articles may be purchased by Forest officers at the point most convenient to headquarters, and only when the exigencies of the Service require: Augers, awls, axes, bits, chisels, gimlets, grindstones, hammers, hatchets, saws, screw-drivers, squares, wrenches, and other tools necessary to the construction of cabins and other improvements, as well as bolts, glass, lumber, nails, screws, shingles, and other materials for the same purpose; drills, mattocks, shovels, powder, pickaxes, pitchforks, rakes, scythes, and other articles necessary in the construction of roads, trails, and fire lines. If your expenses under the above heads exceed the amount available under your letter of authorization, you are liable to disallowance for the amount of the excess.

Before making purchases of a character not described above, special instructions should first be asked and received in all cases.

Sec. 70. Bids on Form R.—When the cost of the articles to be purchased is estimated to be more than \$50, and less than \$500, proposals must be secured on Form R, which may be obtained upon requisition (Form 668). These blanks should be filled out, signed (with title) in the appropriate space, and a complete description of the article or articles needed with the quantity desired entered below, and each item numbered for identification. Competitive bids are not required in duplicate. Whenever practicable, in order to insure the utmost fairness to bidders, one point of delivery—preferably the point where article is to be used—should be entered. When more advantageous terms can be secured by naming different points of delivery, the respective distances and convenience of transportation facilities should be considered. Care should be taken in fixing the date for completion of contract that sufficient time is given bidders to enable them to furnish the services or supplies desired. The time and place for opening such bids should be specified and they should be mailed to not less than three interested dealers, each bid accompanied by a return envelope on which should be entered across the left end: "To be returned to Supervisor, ———, National Forest. Proposals for ——— to be opened — o'clock, ———,

1907." Advertising may also be secured by posting one or more of the proposed bids in a public place, as a store.

Sec. 71. Specifications and drawings.—When purchase is to be made of any special article or equipment requiring explanation by specifications and drawings, such drawings and specifications in all cases must accompany the bid, or bidders must be informed at what particular place these specifications are available for their inspection.

Sec. 72. Award of contract.—Bids should be opened in the field at the appointed time, and the official in charge should make award to the lowest responsible bidder by items, having in view the character and quality of goods offered. If the lowest bid is not accepted, no award will be made, but all bids and correspondence received in the case should be forwarded to the Forester, together with a detailed statement for action of the Secretary of Agriculture. To enforce the terms of bids when the award to any individual or firm exceeds \$200, or when the Government would be put to great inconvenience or expense by reason of the party to whom the award is made failing to comply with the terms of the contract, the interest of the Government should be safeguarded by requiring a deposit of a certified check or requiring bond for an amount equal to one-fourth of the entire amount of the bid. Awards for services or purchases for \$500 or more to any individual or firm should be by formal contract which must be prepared in the Office of the Forester.

Sec. 73. All bids attached to account.—After the articles described in the bid have been furnished, inspected, and accepted, an account should be stated on Form A and forwarded to this office for settlement, accompanied by the accepted and all the rejected bids.

Sec. 74. Contract effective during fiscal year.—It should be noted that the clause at the bottom of the bid contemplates on the part of the Government the duplicating of the order as often as the articles are required during the fiscal year for which the original bid was made, and this clause will remain in force unless the contractor or bidder strikes it out.

Sec. 75. Bids for wide competition.—If machines, or office furniture, equipment or supplies are required upon which wide competition is possible, bids should be prepared and sent out by the fiscal agent.

Sec. 76. Exigency certificate.—If the article needed is patented and can be obtained only from the manufacturer or his agent, or if the great distance from markets precludes competition, the reason why competition is impracticable must be set forth in a certificate showing (1) that the articles, services, or supplies are needed for immediate use, and that the delay necessary for the purpose of obtaining bids would prove injurious to the interests of the Government; or (2) that the particular articles,

services, or supplies are the only kind that can be used and that they can be procured only from the party named. In either case, it must be ascertained by correspondence or personal investigation that the price is just and reasonable and the lowest obtainable, and the result of this inquiry must be embodied in the certificate.

Sec. 77. Subsistence supplies.—When subsistence supplies in small quantities are required for immediate, daily, or weekly use (as, for camp, etc.), purchases may be made from time to time in the open market without bids, but no more than the current retail price will be allowed, and when such prices are unusually high, some explanation of the reason therefor should accompany the account.

Sec. 78. Personal equipment.—Blankets, spurs, etc., are regarded as personal equipment, and therefore not a proper claim for reimbursement.

Sec. 79. Medicines.—Employees not occupying statutory positions may purchase medicines if specifically authorized to do so by the Secretary.

TRANSPORTATION BY FREIGHT OR EXPRESS.

Sec. 80. Packing and marking.—Goods for shipment, either by freight or express, should be securely packed and all packages should be plainly marked with the name and address of the consignee. The name of the sender should appear, for identification, especially in the case of shipments to the Washington office. Freight service should be employed whenever it will answer the needs of the Service.

Sec. 81. Washington shipments.—Charges on property sent from or consigned to the Forest Service at Washington should not be paid by the person sending or receiving the property. The transportation company will include such shipment in its monthly bills.

Sec. 82. Shipments on bills of lading.—All shipments of freight over railroads should be made on Department bill of lading except between local points where no portion of the connecting lines is land-grant railroad.

Department bills of lading will be furnished upon application to the fiscal agent. Payment of freight charges on shipment made on a bill of lading will be made directly to the railroads interested by the Washington office and should never be made by the Forest officer.

Sec. 83. Land grant roads.—The Southern Pacific Railway south of San Francisco is practically all land grant, as are the Northern Pacific and most of the roads in Minnesota, Wisconsin, Michigan, Iowa, Illinois, Alabama, and Florida, the St. Louis and San Francisco Railroad in Missouri and Indian Territory,

the Atchison, Topeka and Sante Fe in Kansas, and the Queen and Crescent in Louisiana and Mississippi. (See pp. 32 to 35 of the Fiscal Regulations.)

Sec. 84. Receipted waybills.—If charges are paid for transportation by freight or express, a shipping receipt must be taken which should describe the articles shipped and have the words "Government property." It must also specify the initial and terminal points and the weight of the shipment, the rate and amount paid, and must be receipted by the company's agent. This receipt must accompany the account for reimbursement as the subvoucher in support of the charge.

Sec. 85. Postage on personal property.—Personal property and equipment must not be sent under penalty frank.

TEMPORARY LABORERS.

Sec. 86. Employment to be authorized.—Officials in charge of field parties may employ assistants, including laborers, cooks, and drivers, for service in the field during any part of the field season, provided their letter of authorization specifically authorizes the employment of assistants.

Sec. 87. Criminal labor.—No person undergoing a sentence of imprisonment at hard labor should be employed in any construction or other work under any contract or permit entered into or granted by the Forester.

Sec. 88. Rate of pay.—Employment of temporary laborers may be by the month, week, or day, but the rate must not exceed that usually paid in the locality where the service is rendered, and the salary tables should be used in computing salaries for the full month, or for any number of days less than a month.

Sec. 89. Period of employment.—If the best interest of a Forest require the temporary employment of guards, guides, cooks, packers, choppers, or skilled laborers during the season of danger from fires or when other special work requires additions to the regular force, such men may be employed by the supervisor only so long as absolutely required, and in no case more than six months in any one year, except in the case of guards, whose employment is not so limited.

Sec. 90. Civil Service eligibles.—So far as the Civil Service may deem practicable, appointments of guards shall be made from the regular register of eligibles for forest rangers.

Sec. 91. Hours and pay of per diem employees.—The working day of per diem employees must not exceed eight hours, except in the case of fire fighters, who shall be paid by the hour.

Sec. 92. Subvoucher for personal services.—A charge for services of a temporary assistant in the field must be supported by a subvoucher, which must state the place and date of payment, kind of labor performed, and the exact period of service

(with inclusive dates), the rate of pay, and the amount, thus: "August 6 to 24, 1907—nineteen days, at \$2 per day, \$38."

Sec. 93. Sunday certificate.—If services were performed on a Sunday or legal holiday by per diem employees, this fact must be noted on the subvoucher by the supervisor or the official in charge of a field party. The following is the customary form: "I certify that services were actually performed on Sunday (or a holiday) ———, and that the exigencies of the Service required such work."

PREPARATION OF EXPENSE ACCOUNTS.

Sec. 94. Forms required.—Upon going into the field members should be supplied with forms 3, 4, and A (vouchers), Forms 4a and E-1 (subvouchers), Forms 98 or 99 (cost keeping), and Form 939 (record of nonexpendable property), to be used in the preparation of their accounts. Supervisors and acting supervisors should, in addition, be supplied with Form 143 (party certificate of service), Form 785 (application for leave of absence), Form 217 (sale of condemned property), Form 961 (affidavit of publication and sworn statement of rates), and Form BF (advertising).

Sec. 95. Use of Form 4.—All accounts for reimbursement of expenses incurred while traveling or in camp are to be stated on Form 4, unless otherwise directed in the letter of authorization.

Sec. 96. Name, address, and signature.—The name and signature in an account should agree in every particular with the name as it appears in the appointment, viz, the first name in full and middle initial, if any. If signature is by mark, the signature and address of a disinterested witness must appear. The address given below the name at the top of Form 4 must be the one to which you wish the check sent when settlement of your account is made. Accounts must be written and certified to in ink. Subvouchers should be written in ink whenever possible. Only cash expenditures will be reimbursed.

Sec. 97. Expenses to be itemized.—On the inside page of Form 4 space is provided for an "itemized statement of expense, etc.," where you are required to state in chronological order the several expenditures for which you claim reimbursement, making reference by numbers to the subvouchers attached. When a locality is mentioned, the State also must be named.

Sec. 98. Charges for meals.—For meals on dining car and while en route it will be sufficient to state "en route," but always charge the meals separately, thus: "Breakfast en route, \$0.75," "dinner en route, \$1," "supper en route, \$0.75." For single meals at restaurants or elsewhere the place where the expenditures were incurred should be stated, thus: "Dinner at Lincoln, Nebr.,

\$0.75," or "dinner at farmhouse near Spearfish, S. Dak., \$0.50;" such charges do not require a subvoucher.

Sec. 99. Cash fares.—When charging for fare paid on railroads, steamboats, or stagecoaches, state definitely the starting point and destination, the hour of departure and arrival, the initials of the transportation company over whose lines you travel, and the amount paid, thus: "Railroad fare, Washington, D. C. (8 p. m., 3/29), to Philadelphia, Pa. (11 p. m. 3/29), via B. & O. R. R., \$4."

Sec. 100. Expenses of an assistant.—Charges for reimbursement for expenditures for travel and subsistence expenses of field parties, including temporary assistants, when such expenditures have been duly authorized, are made in the same form and manner as those of the official making the charges. In the case of railroad fares paid, the charge should read: "Railroad fare from Corona, N. Mex., to Carizozo, N. Mex., via E. P. & S. W. R. R., for John Smith, an assistant, \$2.05." A subvoucher covering the hotel or other expenses of the assistant should show whether the charge it supports is for assistants alone or for the officer in charge and assistants. In the latter case the name of the assistants should be given, thus: "Received of John Doe for self and assistants, Richard Roe and John Smith," etc. (See sec. 124.)

Sec. 101. Subvouchers—when required.—Receipted subvouchers must invariably be taken for lodging, the hire of special transportation, supplies amounting to more than \$1.50, all personal services, express and freight charges, and, when possible, for telegraph messages (see sec. 65). The subvoucher forms, 4a and E-1, are printed and bound in the form that has been found most convenient for both field men and accounting officers. Their use, however, may be dispensed with and ordinary billheads or receipts substituted when more convenient, provided expenditures are itemized in full, as outlined.

Sec. 102. Hotel and miscellaneous subvouchers.—Form 4a is ruled on one side for convenience in obtaining receipt for hotel expenses, and on the other for personal services, livery, or purchase. One side only of any subvoucher should be filled out. If used for a purchase, the number of articles of each kind, the rate, and the total cost should be given; if for services, the character of service, the period covered, and the rate should be given. In the case of a subvoucher for subsistence supplies for camp use, the number of persons composing the field party for whose use the supplies are required should be given.

Sec. 103. Hotel expenses to be itemized.—Charges for hotel expenses should state the place where the expense was incurred, thus: "Meals and lodging at Hotel Imperial, Chicago, Ill." The subvoucher which must accompany the account when the charge includes lodging should state the beginning, the ending, and the

length of the period of service, and the rate per day or week, thus: "From dinner, July 8, to supper, July 10, two and a half days, at \$2.50 per day, \$6.25."

Sec. 104. Periods of the day.—Each meal and lodging represents one-quarter of a day. The day begins with breakfast and ends with lodging. If higher rate for fraction of a day is charged, it should be so stated on the subvoucher. If the amount in the subvoucher is not the product of the period covered multiplied by the rate, the items of which it is made up should be entered at the lower left-hand corner. This also should be done when bath, laundry, or transfer is included in the receipt.

Sec. 105. Use of Form E-1.—Form E-1 is for telegraph and telephone messages (see sec. 101). Copies of messages must be furnished in all cases, across which should be indorsed the receipt, "Paid — cents, —, agent." When it is not practicable to obtain the receipt the copy of the message unreceipted will be accepted. When telephone is used at a greater expense than telegraph, an accompanying statement should show why telegraph or mail would not have answered.

Sec. 106. Subvoucher for special conveyance.—Charges for livery, boat hire, or special conveyance must state the place where the expenditure was incurred, thus: "Livery at Farlington, Kans., \$3." The subvoucher thereto should describe the kind of conveyance, as "one horse and buggy," "two horses and wagon, with driver," etc., the points visited, the distance traveled, the time consumed, and the rate of pay, and should read as follows: "For the use of horse and buggy from Farlington, Kans., to Hammond plantation, and return, 30 miles, November 2 to November 4, inclusive—three days, at \$1 per day, \$3."

Sec. 107. Hire of assistants or camp outfits.—Officials in charge of field parties may, when authorized, hire camp assistants, saddle horses, pack horses or mules, teams and drivers for camp and field use (subvoucher required). A charge for such service should state the name of the person from whom it was hired and the place at which the expenditure was incurred, and should describe the outfit hired. A Form A voucher submitted for a charge of this character should read: "For hire of three horses, four pack mules, and camp outfit, including services of one packer and guide, one cook, and subsistence for five men, on trip from Vancouver, Wash., throughout the proposed Mount St. Helens addition to the Rainier National Forest, and return, from August 1 to 31—thirty-one days, at \$13 per day, \$403," and should be signed by John Smith, "owner," or "proprietor." With regard to competition see secs. 70 and 72.

In special cases they may also purchase camp outfits and subsistence supplies (subvoucher required). Expenses for horse-shoeing may be included, but those for repairs to vehicles will be

reimbursed only when the vehicle is the property of the Government.

Sec. 108. Dates of separation.—In rendering accounts including services of temporary laborers, the dates of separation of employees by classes should be furnished. When the period of employment terminates before the last day of the month, the account should state that the appointment is terminated, and give the date of separation. When the period of appointment includes the last day of the month, it should be stated whether the employee was separated at the expiration of that day.

The designation of appointees should clearly indicate the duties performed, since the general designation "assistant" is not specific enough to permit the true nature of the employment to be determined.

Sec. 109. Livery expenses.—When stabling of horses covers a number of days, or when subsistence and lodging for drivers is included in the charge, a subvoucher must be attached to the account; such subvoucher must state plainly the place where and the dates on which the expenditure was incurred, the number of days, the rate per day, and the amount.

Sec. 110. Suspended items.—Items suspended should be included as the last entries in the next succeeding account.

Sec. 111. Record of travel.—The value of a passenger ticket obtained upon a transportation request must not be included in the amount for reimbursement, but must be reported on the last page of the Form 4 voucher in the space provided for that purpose. If no requests have been used during the period covered by the account, state across the face of the form "No transportation requests used."

Sec. 112. Titles, stamped signatures, alterations.—All receipts should have the title of the person signing them written after the signatures, and signatures must not be abbreviated. Firm titles imprinted with stamps must be followed by the signature of the receptor, except in the case of the regular stamped receipt by a hotel. Any erasure in the wording or the amount or rate in any subvoucher will invalidate it.

Sec. 113. Period included in an account.—If several months will be consumed in making the expenditures authorized, an account should be prepared and rendered monthly, closing on the last day of each calendar month. If the period is of less than thirty days' duration, the account should cover the period, with certificate that all expenses for the calendar month or months are included. All accounts should be rendered promptly at the close of the month, and especially is this important at the close of the fiscal year.

Sec. 114. Freight by stage.—Freight not transported by rail or express should be entered on subvouchers as follows:

To freighting supplies from _____ to _____, _____ miles, _____ pounds, at \$_____ per 100 pounds.

Signed _____,

Title _____

Sec. 115. Certificate for emergency expenditure.—When it has become necessary in the preservation of human life or public property to incur an expense not previously authorized, full and detailed explanation should be made at once to the Forester, and a copy submitted with the account in which the items of expense are submitted.

Sec. 116. Forms 98 and 99.—Accounts on Form 4, when presented for payment, must be accompanied by Form 98 or Form 99, filled out to indicate the studies against which the expenses are chargeable. The use of these forms is explained in detail in secs. 130 to 140.

Sec. 117. Accounts for cooperative funds.—By act of Congress cooperative contributions are made a special governmental fund, and all expenses incurred against such appropriation will be prepared and submitted in the same manner as for the regular appropriations of the Forest Service. The name of the cooperator should be given on Form 98, which must accompany the voucher.

Sec. 118. Care of Government property.—Any member of the Service who at the close of a fiscal year fails to submit an account either for reimbursement or for direct payment of an expense incurred by him, or has public property charged to him, such as Government animals or Government property which incurs expense for maintenance or storage, will be held responsible for all liabilities thus established, unless authority and agreement have been duly secured in advance.

Sec. 119. Preparation of Form A.—If the authorization permits, Form A may be used in rendering purchase or personal-service accounts, and payment will be made directly to the party furnishing such service. The signature to the certificate should be literally identical with the name as entered at the top of the voucher. Following this is a second certificate which should be completed and signed by the person against whose authorization the account is to be charged. In no case shall a voucher be certified to before it has been filled in by the claimant.

Sec. 120. Use of Form A.—Every bill for supplies furnished or for services rendered by any person or persons not officially connected with the Department, or by any firm or corporation, should be prepared upon this form, in the name of the individual, firm, or corporation to whom payment is legally due. The long Form A vouchers should not be used for purchase accounts of less than ten items, but the short forms used instead. If supplies be furnished, or if service be performed under any contract or formal agreement in writing, the items of the account should be so described as to make comparison with the contract easy and certain. Every such

bill should be fully itemized, and the date of each item thereof should correspond with the date of actual delivery or performance.

Sec. 121. Form A for small accounts undesirable.—A reduction in the number of vouchers to be handled, with a corresponding gain in the settlement of accounts, will be secured if, when practicable, expense items of \$10 or less are paid by the member incurring the expense, subvouchers being secured to be submitted in the monthly reimbursement account.

Sec. 122. Signature by corporation or firm.—The signature to the receipt of a Form A account or a subvoucher by a corporation should consist of the corporate name of the company, the proper autograph signature of one of its officers and the title of his office, and one by a firm should be followed by the autograph signature and title of the person signing the certificate. A certificate signed by an agent or attorney will be accepted, but payment of an account so certified will be made by check drawn to the order of the principal.

Sec. 123. No exchange of property.—Accounts must contain *no credits* on account of the exchange or return of public property of any kind.

Sec. 124. Receipt of assistant.—Subvouchers must be taken in the name of the person by whom payment is actually made. Whenever a supervisor or chief of field party includes in an account items of expense incurred and paid for by an assistant, for which a subvoucher has been taken, an additional receipt from the assistant to the officer in charge, showing that he has reimbursed the assistant, must be included in the account.

Sec. 125. Voucher for refund.—When a claim is allowed for money deposited on account of grazing permits, timber sales, etc., which is unearned or in excess of the amount actually due, a voucher will be prepared and sent to the claimant for his signature. Upon its return in proper form, payment will be made by the fiscal agent.

Sec. 126. Date and number of authorization not entered.—The date and number of the authorization should not be entered on the face of the voucher. This space will be filled in after the account is received for payment.

Sec. 127. Accounts due to deceased persons.—Accounts due to deceased persons and payable to executors, administrators, or guardians, and accounts in favor of trustees or other fiduciaries must be accompanied by certified copies, under seal, of letters testamentary, of administration, of guardianship, or of trusteeship, or other evidence of their fiduciary character. However, an account for wages not exceeding \$100 due to the estate of a deceased employee for whom no letters testamentary have been or will be issued may be paid to the widow or other legal representative upon satisfactory evidence, under oath, as to the relation-

ship of the payee to the deceased and as to the condition of the estate.

An affidavit prepared in the Office of Accounts on the form in use by the Department will be forwarded to the legal representative for signature. (See paragraph 66, Fiscal Regulations.)

Sec. 128. Transmission of accounts.—All accounts for salary or for reimbursement of expenses, when properly made out, should be inclosed in a penalty envelope addressed to the Fiscal Agent, Forest Service. All vouchers should be carefully examined before they are submitted for settlement to detect any irregularity in the charges or signature to the certificate.

Sec. 129. Receipt of account acknowledged.—Upon the receipt of an expense account by the fiscal agent, a card in acknowledgment will be mailed to the person submitting the account. If the account is found to be correct, settlement may be expected within fifteen days. If it is incorrect, a letter will be sent to the person submitting the account, requesting that the necessary corrections or explanations be made.

COST KEEPING.

Sec. 130. Approved system.—Cost keeping for the Government service has been approved by the Congressional Committee on Expenditures in the Department of Agriculture and by other high authorities. Its importance, therefore, in the Forest Service should now be fully recognized and each member should cooperate to the best of his ability in making this record as complete and accurate as possible.

Sec. 131. Cost keeping by projects.—Under the system in operation in the Service since July, 1905, every item of expenditure must be charged against the proper project, study, or line of work. Data for charges in the record are secured almost entirely from Forms 98 and 99. Consequently every Forest officer should exercise the utmost care in the preparation of these forms. Failure to cooperate fully and intelligently will not only seriously detract from the efficiency of the whole cost-keeping scheme, but will undoubtedly cause delay in the payment of vouchers.

Sec. 132. Failure to send Form 98 or 99.—Salary payments of field men will not ordinarily be held up pending receipt of the proper cost-keeping form, but failure to forward it promptly at the close of each month will be regarded as sufficient reason for withholding payment the following month until the corresponding form is received. A separate form should be filed for each voucher submitted, the total on the form in all cases agreeing with the amount of the voucher.

Sec. 133. Accounts which require Form 98.—All field men, except men whose salaries and expenses are charged against some Forest, whether actually in the field or in Washington, are required to submit a Form 98 for each payment made to them and for each

voucher certified and charged against their allotment or letter of authorization.

Sec. 134. How transmitted.—The form covering salary should be forwarded on the last day of each month—not before; that covering reimbursement and Form A vouchers should in all cases be attached to the voucher. The salary form should not be attached to the expense voucher, but to facilitate handling and avoid confusion should be forwarded in a separate envelope.

For work done under cooperative agreement the Form 98 should show the name of the contributor against whom chargeable.

Sec. 135. Exact titles of projects.—The various titles for projects, studies, etc., are furnished to each individual by his chief of office, and care should be exercised that the office titles in full are used exactly as given. Otherwise confusion and inaccuracy in the cost-keeping record will result by reason of the similarity in titles of a large number of the several hundred separate projects and studies under way in the Forest Service. For example, the following somewhat similar headings designate different lines of work: "Vehicle woods," "Timber tests—vehicle woods," "Tree flora—Pacific trees," "Pacific coast tanbark trees," "Dead and mature timber—National Forests," "Timber tests—dead and mature timber—National Forests," "National Forest timber treatments," "Turpentine orcharding," "Characteristics of turpentine."

There are also frequently many subdivisions of a certain project or study. For example, on April 1, 1907, there were 11 classes of "tree studies," 15 separate "working plans," 17 kinds of "timber tests," 19 "planting plans," etc.

Sec. 136. Transportation requests.—Transportation requests used should always be reported on the back of the Form 98, covering a reimbursement account, giving the number of the request, the title of the project, and the amount. If a request is chargeable to more than one project, the exact amount against each project should be stated.

Sec. 137. Calculating daily charge.—Calculations for charges in cost keeping are based on working days only. Published salary tables, therefore, should not be used, but the charge for each day's work should be obtained by dividing the total salary for the month by the number of working days. For example, a man receiving \$100 per month would charge one twenty-fifth, or \$4, for each day's work, or leave with pay, in a month containing twenty-five working days.

Sec. 138. Accounts which require Form 99.—All vouchers submitted by supervisors must be accompanied by Form 99, prepared in accordance with the instructions on the back of the form, which should be read carefully before the form is filled out.

All expenditures for the National Forests are believed to be susceptible of classification under one or more of the headings enu-

merated. No new classification, therefore, should be introduced without specific instructions from the Forester. In case of doubt, however, the supervisor should forward with the account a memorandum, stating the difficulty and leaving the matter to the judgment of the administrative officer in Washington, who will advise him of the classification decided on.

Sec. 139. Entry on Form 99 for transportation requests.—Transportation requests used under a supervisor's letter of authorization are classed under "Travel." No Form 99 is required for them, but when a supervisor is in charge of more than one Forest he should designate on the stub and also on the lower left-hand margin of the request used the name of the Forest against which chargeable.

Forms 99 should always be attached to the vouchers to which they pertain, but where it becomes necessary to send a form apart from the voucher an explanatory note should be attached describing the voucher so that it may be readily identified.

Reimbursement accounts of supervisors unaccompanied by Form 99 can not be paid.

Sec. 140. Permanent record in supervisor's office.—For a permanent office record and for the use of inspectors the classification appearing on the Form 99 forwarded with each voucher should be recorded in the supervisor's journal of expenses.

PROPERTY.

Sec. 141. Record of property.—A record will be kept in Washington of all the property of the Forest Service. This record will be supported by receipts signed by the members of the Service having custody of the property. The record will be in the immediate charge of the property auditor. Each member who gives a receipt assumes responsibility for the proper care and protection of the property in his custody. A member will be relieved of responsibility by a proper transfer or by a proper certificate of condemnation, loss, or destruction. A member must reimburse the United States for the value of any property for which he is not relieved of responsibility by transfer or certificate of condemnation, loss, or destruction.

EQUIPMENT AND SUPPLIES.

Sec. 142. Requisitions—Initialing.—When they are needed for the good of the Service certain articles may be obtained on requisition from Washington. These requisitions must be made in duplicate on Form 668 and, if practicable, should be typewritten. The original requisition will be sent to the Forester without a letter of transmittal, unless an explanation is necessary. The duplicate will be retained by the supervisor for his files. Supervisors will write their initials in the upper left-hand corner of the original, in

lieu of a signature and to fix responsibility, but will not sign or initial upon the line above the printed words "Chief of ———."

Sec. 143. Preparation of requisition.—One or more lines may be used for the description of an article, but not more than 10 articles should be described on one sheet. If more than 10 articles are to be described, additional sheets should be used and each sheet treated as a separate requisition.

Sec. 144. Semiannual and special requisition.—So far as practicable frequent requisitions for current supplies should be avoided. On or about the 1st of March and 1st of September of each year supervisors will make requisitions for the stationery, office supplies, and printed forms required by their respective offices for the ensuing six months. Each sheet will be marked "Semiannual requisition." To avoid delay, however, articles needed for immediate use at the time the semiannual requisition is made will be called for in a separate requisition, marked "Special."

All maps and photographic or drafting work should be requested by letter.

Sec. 145. Standard articles.—Upon application to the Forester, lists will be furnished of standard articles for use in supervisors' offices, to be obtained from Washington on requisition.

Sec. 146. First-aid packets.—The chief of a field party whose work will require travel in regions where medical attendance is not available will be furnished upon application with "First aid to the wounded packets."

For all supplies furnished from Washington the property clerk prepares shipping invoice, on which the method of shipment is indicated, i. e., express, freight, or registered, or ordinary mail.

Sec. 147. Report shortage.—Small articles for safe carriage are often placed in boxes containing stationery or other supplies of similar character ordered on the same requisition. Shipments should be carefully examined and compared with the invoice, and any discrepancies must be immediately reported.

Sec. 148. Shipments by express from Washington.—Shipments by express from Washington are made only when the urgent need of the supplies warrants incurring the additional expense, and are, when practicable, prepaid in full to destination. The headquarters of some supervisors are located in towns remote from the railroad but reached by stage lines with which express companies have no connection. Shipments to these points are prepaid only to the nearest or most convenient station. When this is done, notation of the fact is made on the invoice of the property clerk, and on the package. In such cases the stage charges *only* should be paid by the consignee, for which a receipt showing rate and weight must be taken and submitted in the monthly reimbursement account. When the payment of charges is demanded on shipments marked "Prepaid in full to destination," supervisors, before making payment, should request definite instructions from the Forester.

Sec. 149. Delays in freight shipments.—Delays in freight shipments are to be expected, especially during the winter months. It is seldom, if ever, practicable to hurry them. Supervisors should allow for the delays by making requisition in advance of their requirements. Whenever shipments of equipment or supplies of any kind from Washington are unduly delayed, a letter should be addressed to the Forester at once, giving the date upon which the delayed article was requested and other details necessary to a full understanding of the case. Without complete information concerning the shipment it is impossible to trace it.

PROPERTY ACCOUNTABILITY.

Sec. 150. Receipt for nonexpendable property.—*When nonexpendable property is purchased* under a letter of authorization the member making the purchase will list the articles in duplicate on Form 939. He will sign one copy at the lower right-hand corner, as a receipt, and will attach *both* copies to the voucher upon which settlement of the account is to be made. This is required, whether the settlement is on Form 4 or Form A voucher. After the account has been audited, the receipt will be filed by the property auditor, who will sign the other form as an invoice and return it to the member making the purchase. The account can not be paid unless accompanied by the invoice and receipt. Food, forage, illuminants, stationery, lubricants, tin cooking utensils, knives, forks, spoons, files, rasps, cinches, whips, lash ropes, whetstones, and material used in repairs and temporary construction are expendable and should not be recorded on this form.

TRANSFER OF PROPERTY.

Sec. 151. Record of transfer.—Every transfer of furniture, instruments, or field equipment must be recorded by invoice and receipt on Form 939. When property is transferred, the member making the transfer will fill out this form in triplicate. Each article will be described in detail as to size, kind, and condition. No more than one item will be entered on a line, and if more space is required additional sheets will be used. He will sign two of the copies at the lower left-hand corner, when they become invoices. He will at once mail one of these to the Forester, and transmit the other, together with the unsigned copy, to the member to whom the articles are transferred.

Sec. 152. Signature to Form 939.—When property is received, the member to whom the transfer is made will, upon receiving and checking up the articles, file the invoice for reference and affix his signature at the lower right-hand corner of the unsigned form (which thus becomes a "receipt"), and forward it at once to the Forester. The invoice filed by the member receiving property will be retained as a memorandum of property responsibility until the periodical inventory of property is received from the property auditor and verified, when it may be destroyed.

Sec. 153. Acknowledgment by property auditor.—When the transfer is recorded, the property auditor will notify the member making the transfer. The member making the transfer retains the responsibility until the receipt reaches the property auditor, and if his notification is not received within a reasonable time, the member will take the necessary steps to ascertain the cause of delay.

Sec. 154. Temporary transfer.—When property is issued by supervisors to their subordinates, the latter will sign a memorandum receipt, Form 943. While supervisors are both responsible and accountable for all property upon national forests, subordinates assume joint responsibility for the proper care and protection of the articles issued to them by the supervisors. The receipts (Form 943) will be retained by the supervisors until the articles are returned or satisfactorily accounted for. The issue of such articles will not be reported to the Forester.

Sec. 155. Transfers on a National Forest.—Transfers between subordinates will be made only under instructions of the supervisors. The receiving member will give the transferring member a receipt on Form 943. This receipt will be forwarded to the supervisor, who will file it and return the original.

OLD AND UNSERVICEABLE PROPERTY.

Sec. 156. Certificate of loss or damage.—Articles broken, worn out, or damaged so as to be of no further use should not be reported to the Forester at the time of breakage or wear, but should be retained until they can be examined by an inspector, who will authorize their sale or destruction. The supervisor will obtain an explanation from the person responsible for the property on Form 858 (certificate of loss or damage), which will be retained until the visit of the inspector.

When making requisition for articles to replace those broken, worn, or damaged, the supervisor must accompany the requisition with a letter, in which the unserviceable condition of the property in his possession is shown.

Sec. 157. Abandonment.—Worn and damaged property and inexpensive camp equipage in possession of field parties may be abandoned when the expense of retaining it would be excessive and the inconvenience would be detrimental to the interests of the Service. An explicit statement of the date, cause, and location of an abandonment must be forwarded immediately to the Forester on Form 858, for action.

Sec. 158. Authority required.—Public property must not be sold except by written authority of the Forester or an inspector. Articles for which the Forest Service has no further use and which have a salable value may be submitted to an inspector for condemnation and authority for disposal. When an inspection is not practicable, a list of the articles should be forwarded to the Forester with specific reasons for their sale.

Sec. 159. Notice of sale.—Public property is sold only at public auction. When authority for the sale of property is granted a member, he will advertise the sale by notifying interested parties by letter, and will post notices in post-offices, telegraph offices, and other public places. No expense will be allowed for advertising except by written authority of the Forester.

Sec. 160. Proceeds of sale.—When the property is sold, the member to whom the authority was granted will pay all expenses (auctioneer's fee, drayage of property to place of sale, purchase of money order) and will remit the net proceeds by postal money order to the fiscal agent, accompanied by letter of transmittal (Form 861), and the letter of authority (Form 217, Sale of Condemned Property) executed in duplicate, in accordance with instructions printed thereon.

Sec. 161. Report of property lost.—Property lost will be reported to the Forester on Form 858 immediately upon the discovery of the loss. The certificate will be executed by the member responsible for the loss, and must be indorsed by the supervisor and transmitted by him to the Forester for action. The occurrence must be explained in sufficient detail to show beyond reasonable doubt that the loss was not due to fault or negligence and that effort toward recovery was made. The Forester's action upon a certificate is based on the explanation given therein by the responsible member, who is notified of the action by the property auditor.

PERIODICAL INVENTORY OF PROPERTY.

Sec. 162. On National Forests.—Before inspecting a forest the inspector will be furnished an inventory showing the property charged to the supervisor. The property records of the forest will be examined and compared with the inventory, and an actual check of the property will be made.

Sec. 163. Inventory of supervisor.—Broken and worn articles will be compared with the certificates, Form 858, procured and held by the supervisor in accordance with paragraph 156 of these instructions. The property will be disposed of by instructions of the inspector, if he approves the certificates. The inventory will be signed by the supervisor, initialed by the inspector, and forwarded to the Forester with certificates. No changes or erasures should be made on an inventory. Apparent discrepancies should not be reported on Form 858, but should be made the subject of a letter.

Sec. 164. Semiannual inventory.—The property auditor will forward semiannually to members not on the national forests an inventory of property charged to them. Upon receipt of this inventory members will make a careful check of the property in their possession.

Sec. 165. Discrepancies in inventory.—Property which

has been transferred, or for which a certificate (Form 858) has been submitted to, but not recorded by the property auditor, must be signed for on the inventory.

The member may note the disposition of these articles in the column for "Remarks," but will make no changes or erasures on the inventory. Apparent discrepancies should be made the subject of a letter.

STORAGE OF GOVERNMENT PROPERTY.

Sec. 166. Where to be stored.—When it is desired to store Government property, the property should, whenever possible, be transferred to the nearest supervisor. When this is not practicable and time will permit, the Forester should be written for authority to store the property, giving a list of the articles and the cost of storage, and stating the duration of the storage.

Sec. 167. Storage at risk of member.—Government property placed in storage by a member of the Forest Service is at his risk. Such property remains charged to the member until its final disposition by proper transfer on invoice and receipt (Form 939).

Sec. 168. Settlement for storage.—Storage fees may be paid by the accountable member, and the receipts of the storage company submitted with the charge, in the reimbursement account, or Form A voucher may be prepared for payment directly to the storage company by the fiscal agent.

FINAL SETTLEMENT OF PROPERTY RESPONSIBILITY.

Sec. 169. Payment withheld.—Final settlements will not be made with persons severing their connection with the Service who have been responsible in any way for public property, until evidence shall have been furnished that it has been satisfactorily accounted for to the proper officer.

Sec. 170. Officer's responsibility.—An officer's initial on the voucher for final payment of salary to a subordinate will be considered as a certification that the subordinate is free from responsibility for property.

LEASE OF OFFICE.

Sec. 171. Rent of office—Previous authority required.—Before renting an office, authority must be secured from the Forester. The request should describe the location and number of rooms of the quarters desired and state whether heat, light, and janitor service are included. If the request is approved, a form of agreement for lease of office quarters will be prepared in triplicate and forwarded to the Forest officer for signature of the lessor. If the lessor is a corporation its seal must be affixed. If an agent signs for an individual, a certificate or affidavit showing his authority to sign must be attached. All three copies will be

returned to the fiscal agent for the signature of the Forester. Upon their final execution two copies will be forwarded to the Forest officer, one to be retained by him and the other given to the lessor. The Forester should be informed in ample time when premises are to be vacated, in order that the required thirty days' notice may be given.

Sec. 172. Description of premises.—An account for the rent of land, buildings, or rooms should contain a concise description of the premises rented, a statement of the period (with inclusive dates) for which payment of rent is claimed, and a specific reference to the lease, contract, or other written agreement upon which the claim is based. If no lease or formal agreement of any kind is involved, reference should be made to the letter of authorization under which the expense has been incurred. If the premises are held under a lease the voucher should be prepared in the name of the lessor, whether such lessor be the owner or the agent for the owner; if there is no lease, the voucher should be made up in the name of the owner, whether individual, firm, or corporation.

LOST CHECKS.

Sec. 173. Description.—Immediately upon the loss of a check, the owner should notify the fiscal agent in writing, describing the check (giving, if possible, its date, number, and amount), in order that payment may be stopped.

Sec. 174. Affidavit and bond.—The party in interest will then be furnished with blank affidavit and bond of indemnity, with accompanying instructions. Upon the proper execution of these instruments and after the expiration of six months from the date of the original check, in case of a check drawn for more than \$50, and after the expiration of thirty days in case of a check drawn for \$50 or less, a duplicate check will be issued payable to the owner of the original check at time of loss.

DAILY RECORD.

The ruled pages, "Memoranda of Expenses," in the back of this book are intended for a daily record of expenditures and will serve as a duplicate of the regular reimbursement account.

The pages "Accounts Forwarded for Payment" are for a record of (1) all allotments under letters of authorization; (2) the total amount charged against the allotment, and (3) the available balance after each account is forwarded for payment.

NOTE.—Used transportation requests should be entered from the coupon as in the case of vouchers when forwarded for payment.

The pages "Accounts Forwarded for Payment" are not intended for supervisors, a special blank book, "Journal of Expenses," being provided for their use.



Memorandum of expenses.

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Memorandum of expenses.

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